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CANADA

INVESTING IN TOMORROW: CANADIAN PRIORITIES FOR ECONOMIC GROWTH AND RECOVERY

Report of the Standing Committee on Finance

Hon. Wayne Easter, Chair

**FEBRUARY 2021
43rd PARLIAMENT, 2nd SESSION**

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Chair**

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NOTICE TO READER

Reports from committee presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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THE STANDING COMMITTEE ON FINANCE

has the honour to present its

FIRST REPORT

Pursuant to its mandate under Standing Order 108(2), the committee has studied the Pre-Budget Consultations in Advance of the 2021 Budget and has agreed to report the following:

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LIST OF RECOMMENDATIONS

As a result of their deliberations committees may make recommendations which they include in their reports for the consideration of the House of Commons or the Government. Recommendations related to this study are listed below.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Health Care and Research

Recommendation 1

Develop and implement a long-term mental health COVID-19 recovery plan to ensure all Canadians – especially the most vulnerable – can access the care they need, no matter where they live. 29

Recommendation 2

Address gaps in the ability to monitor and manage public health risks at Canada’s ports of entry, as well as in the procurement of medical equipment (such as testing and contact tracing equipment), supplies, vaccinations and personal protective equipment through domestic production – where possible – or through more diversified international sourcing and stockpiling where needed. 29

Recommendation 3

Rejuvenate the National Emergency Strategic Stockpile and collaborate with provincial, territorial and regional authorities on asset management. 29

Recommendation 4

Set national standards for long-term care facilities and make investments in both long-term care and in-home, including home, community, and institutional settings, that will allow provinces to achieve a standard of care that will provide dignity for seniors requiring such care in Canada, with proper accountability measures. 29

Recommendation 5

Make targeted investments in health care that will improve access to primary care, mental health supports, and virtual care in provincial health care systems. 30

Recommendation 6

Implement strategies that increase the resiliency and address inequalities of the health-care system to safeguard Canada’s social and economic security. 30

Recommendation 7

Work in collaboration with the provinces and territories to assist those jurisdictions in accelerating the deployment of technology and ensure the availability of health human resources with appropriate training in culturally competent virtual care. 30

Recommendation 8

Provide \$2.5 million per year for three years (\$7.5 million total) to sustain, scale, and spread national reporting on cardiovascular care quality, as well as inform care delivery and management during and following the COVID-19 pandemic. 30

Recommendation 9

Work with provinces to adequately fund palliative care. 30

Recommendation 10

Make home care and palliative care more available across the country. 30

Recommendation 11

Move forward on its commitment to implement an equitable, national and universal pharmacare program, beginning with the development of a preliminary common formulary of essential medicines by January 2022 that would be comprehensively expanded by 2027. 30

Recommendation 12

Ensure that the Patented Medicine Prices Review Board changes do not create barriers for new medicines for Canadians. 31

Recommendation 13

Support the establishment of the Vaccine and Infectious Disease Organization (VIDO) as a National Centre for Pandemic Research, and support VIDO’s role as a National Centre for Pandemic Research – expanding Canada’s capacity for research on emerging pathogens – by providing infrastructure support for animal housing and containment level 3 and 4 research at this centre..... 31

Recommendation 14

Provide a one-time 25% increase in investment in the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council and the Social Sciences and Humanities Research Council for research restart and recovery from the setback of the COVID-19 pandemic to research laboratories in Canada. 31

Recommendation 15

Honour next year’s centenary of the discovery of insulin through a renewed investment of \$15 million in the JDRF-CIHR Partnership to Diabetes to be matched by JDRF and its partners, as well as investing \$150 million in funding over seven years to support the implementation of a new nationwide diabetes strategy – based on the Diabetes 360° framework – which should facilitate the creation of Indigenous-specific strategic approaches led and owned by Indigenous groups..... 31

Recommendation 16

Commit to paying 5% of the global funding needed for vaccine research, production and deployment. Earmark \$2 billion in the 2021 federal budget for that purpose. 31

Children, Families and Social Policy

Recommendation 17

Establish national standards for child care, create a nationalized child-care system or increase funding for child care. 31

Recommendation 18

In partnership with provincial, territorial and Indigenous governments, implement a National Early Learning and Child Care System, including at least 2 billion in the 2021 federal budget, to address the early childhood educator labour shortage, and provide funding to increase access to childcare spaces as well as supports to ensure new childcare services are affordable for families..... 32

Recommendation 19

Provide financial supports to prevent COVID-19 outbreaks in sexual assault centres, the current support for which is inadequate and excludes essential agencies, as COVID-19 has made the life of women who are sexually abused or trafficked much more dangerous. 32

Recommendation 20

Provide financial support for victims of domestic abuse and social housing, as many women who are victims of domestic abuse are unemployed, with little prospects of employment, and may not have access to child benefits. Social housing during the pandemic is very rare..... 32

Recommendation 21

Adopt a series of targeted personal income supports for groups in need, including Canadians living with disabilities, youth aging out of care, women fleeing violence, those who have lost income, who cannot work because they are sick and are ineligible for employment insurance (EI) sickness benefits, or are able and willing to work but are unable to secure employment. 32

Recommendation 22

Reform the registered disability savings plan system to make it easier to access. 32

Recommendation 23

Uncouple the eligibility for the disability tax credit (DTC) and a registered disability savings plan (RDSP) so that individuals who are denied the DTC do not have their RDSP government co-contributions clawed back. 32

Recommendation 24

Make the disability tax credit refundable..... 32

Recommendation 25

Invest \$45 million over three years to strengthen Canada’s Anti-Racism Strategy and provide more capacity for community-led projects to combat racism. 33

Recommendation 26

Extend Old Age Security payments to the surviving spouse of a deceased individual to three months..... 33

Recommendation 27

Protect the pension funds of workers as privileged creditors by amending the *Bankruptcy and Insolvency Act* and the *Companies’ Creditors Arrangement Act*. 33

Indigenous Peoples

Recommendation 28

Support Indigenous peoples, communities and businesses dealing with the COVID-19 pandemic by:

- **increasing financial assistance and support for Indigenous peoples living in urban and off-reserve environments;**
- **developing public policies which take into consideration the needs of Indigenous peoples living in urban and off-reserve environments;**
- **addressing the disparities faced by Indigenous peoples in the areas of housing, access to clean drinking water, access to personal protective equipment, food insecurity, health, and medevac transportation;**
- **supporting Indigenous businesses by ensuring continued access to government financing programs such as the Canada Emergency Wage Subsidy;**

- implementing health protocols for Indigenous communities who are unable to conduct screening tests for COVID-19; and
- providing financial support to Indigenous communities who rely on tourism and have suffered from the effects of the pandemic. 33

Recommendation 29

Address the ongoing priorities of Indigenous communities by:

- increasing financial support for programs earmarked for Indigenous government activities (e.g. the Band Support Funding Program);
- including all Indigenous groups in decision-making processes concerning the future allocation and distribution of government resources, as well as in the development of public policy;
- immediately allocating substantial government funding to Indigenous communities to combat child poverty and improve health-care services;
- addressing the public security needs of Indigenous communities who do not have access to policing services; and
- ensuring there is sufficient affordable housing units for Indigenous peoples, such as providing an additional 10,000 units for Indigenous communities in Quebec. 34

Recommendation 30

Immediately ensure a supply of “tap” drinking water for all Indigenous nations in Canada. 34

Recommendation 31

Expand Indigenous fiscal powers to include sales, resources, tobacco, cannabis, excise and income, or *taksis*. 34

Recommendation 32

Commit to Indigenous-led conservation by expanding support for existing and new Indigenous Guardians initiatives and Indigenous Protected and Conserved Areas..... 34

Recommendation 33

Implement the Truth and Reconciliation Commission’s Call to Action No. 21 by providing “sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional, and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority.” 34

Recommendation 34

Invest \$50 million to implement the Truth and Reconciliation Commission’s Call to Action No. 23 by increasing recruitment and retention of Indigenous health professionals and providing cultural competency training for health-care professionals..... 35

Recommendation 35

Provide funding for Indigenous-led mental health care to continue closing gaps in health outcomes between Indigenous and non-Indigenous communities. 35

Recommendation 36

Provide substantial, long-term funding towards the operations and infrastructure of Friendship Centres..... 35

Recommendation 37

Implement a “For Indigenous, By Indigenous” housing strategy that properly addresses the unique needs of urban, rural, and northern Indigenous communities. 35

Recommendation 38

Follow the example of Northwest Territories Housing, Nunavut Housing, B.C. Housing and the Vancouver Affordable Housing Agency and use innovative, sustainable and climate adaptive Canadian foundation solutions for buildings on unstable soils – permafrost, floodplains and brownfields – in support of affordable and aboriginal housing needs. 35

Recommendation 39

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators..... 35

Employment and Labour

Recommendation 40

Adjust its economic immigration program to meet Canada’s current and future labour and skill market needs that cannot be met by Canadians; and that future immigration selection take into consideration all occupations and all skill levels listed in the ten sectors identified in the National Strategy for Critical Infrastructure. 35

Recommendation 41

Fund Statistics Canada to collect data on regional and local skills and labour. 36

Recommendation 42

Extend income support programs such as EI and the Canada Emergency Wage Subsidy, and consider the implementation of a universal basic income program. 36

Recommendation 43

Establish a legal definition of self-employment status to end discrimination between these workers, employees and different types of businesses. 36

Recommendation 44

Reorient employment supports and develop a training system that supports green jobs..... 36

Recommendation 45

Adopt Bill C-395, the Opportunity for People with Disabilities Act, which was introduced in the 42nd Parliament, to ensure people are always better off from working. 36

Recommendation 46

Reform tax and benefit programs to allow low-income workers to keep more of their wages to be the primary beneficiaries. 36

Education and Skills Training

Recommendation 47

Establish a fund directed towards expanding post-secondary education infrastructure. 36

Recommendation 48

Invest in skills training for young Canadians that will enable more of them to gain the skills they need to secure good paying jobs in the post-COVID economy. 36

Recommendation 49

Work with the provinces on a national strategy to upskill and educate Canadian workers to fill in-demand jobs across the Canadian economy. The strategy should support and extend post-secondary opportunities to traditionally marginalized communities, those most harmed by the pandemic, and to Indigenous peoples. 36

Arts, Culture, Tourism and Hospitality

Recommendation 50

Provide targeted funding to support art museums and public art galleries throughout the reopening and recovery phase following the COVID-19 pandemic. 37

Recommendation 51

Expand funding programs that support the creation of digital content by art museums and public art galleries, to allow for increased public participation online..... 37

Recommendation 52

Amend the Endowment Incentives component of Canadian Heritage’s Canada Cultural Investment Fund (CCIF) to make art museums and public art galleries eligible and increase the total annual budget of the CCIF to \$25.5 million to reflect that change. 37

Recommendation 53

Complete the review of the *Copyright Act* during the year by making the necessary amendments to the Act to ensure that rights holders receive fair compensation for the use of their works..... 37

Recommendation 54

Establish a tax credit for the restoration and preservation of buildings listed in the Canadian Register of Historic Places..... 38

Recommendation 55

Support the cultural, tourism and hospitality sectors by:

- **providing additional financial support to these sectors until COVID-19-related restrictions can be safely lifted;**
- **introducing a new program modelled after the Marquee Tourism Events Program with funding of \$225 million over three years;**
- **expanding the eligibility criteria of the Communities at Risk: Security Infrastructure Program to allow festivals and events to apply; and**
- **supporting the planning of safe live and digital activities and events..... 38**

Charities and Non-Profit Organizations

Recommendation 56

Eliminate the capital gains tax on donations of shares in private corporations or real property to charities..... 38

Recommendation 57

Establish a fund to provide bridge operating grants for up to 12 months to essential community service organizations. Funding should be flexible to allow organizations to maintain operations and respond to emerging needs. This support should be made available for a three to six-month period as organizations recover from the impacts of COVID-19. Applications should outline need or financial duress, and what other programs have been accessed (or are unavailable), such as wage and rent relief. Support could be differentiated by subsector or relevant need – as immediate humanitarian support may be gauged differently than longer-term institutional goals that can be addressed at a later time. 38

Recommendation 58

Review existing tax measures available to both individual and corporate donors and make appropriate amendments to encourage giving to, and supporting the recovery of, the health charities sector. 39

Housing

Recommendation 59

Improve the National Housing Co-investment Fund by providing greater resources, making the fund more transparent, and making the application process simpler and timelier. 39

Recommendation 60

Continue and enhance funding for the Rapid Housing Initiative by allocating \$7 billion for no less than 50,000 supportive housing units. The funding should be allocated directly to municipalities..... 39

Recommendation 61

Deliver necessary funding to develop shovel-ready affordable housing projects which will also stimulate the economy and create jobs..... 39

Recommendation 62

Simplify access and implementation of Canada Mortgage and Housing Corporation funds for housing. 39

Infrastructure

Recommendation 63

Support Canadian municipalities by:

- **providing enhanced funding to maintain municipal assets in a state of good repair and committing to invest in infrastructure at the level that was planned prior to the COVID-19 crisis as well as consider maximizing any investments given the current pandemic;**

- **reinstating the National Guide to Sustainable Municipal Infrastructure; and**

- **developing more opportunities to partner with municipalities directly through programs, including scaling up proven federal programs that support municipalities. 39**

Recommendation 64

Accelerate the repair of ports, wharves and other federal infrastructure. 40

Recommendation 65

Invest directly in long-term care infrastructure by allowing the provinces to use their shares of federal infrastructure money for long-term care. 40

Recommendation 66

As part of the economic recovery, accelerate investments in infrastructure for fighting climate change, particularly investments in public transportation. 40

Recommendation 67

Expand the Public Transit Infrastructure Fund..... 40

Recommendation 68

Launch VIA Rail’s High Frequency Rail project, as it represents a key infrastructure initiative that will contribute to a more sustainable economic recovery for Canada. 40

Recommendation 69

Invest in infrastructure, particularly into those that promote walking and cycling. 40

Recommendation 70

Provide financial support for regional and municipal airport development plans. 40

Recommendation 71

Support Canadian airports by providing:

- **immediate financial support through a moratorium on ground lease rents and interest-free loans (or equivalent operational support) in order to cover operating costs and alleviate the need for rate increases during the recovery; and**
- **short-term operating grants for airports to strengthen and maintain financial liquidity. 40**

Rural, Remote and Northern Regions

Recommendation 72

In consultation with Northerners, design programs to address the Northern infrastructure gap in areas like housing, telecommunications, transportation, energy, and climate change preparedness. 41

Recommendation 73

Appropriately fund the implementation of Canada's Arctic and Northern Policy Framework..... 41

Recommendation 74

Ensure every person in Canada has access to reliable, high-speed internet by 2025, including those living in rural, remote, northern, and Indigenous communities. 41

Innovation, Research and Development

Recommendation 75

Reform the Scientific Research and Experimental Development (SR&ED) Program to help foster R&D in Canada by:

- **increasing the base rate from 20% to 25% while introducing new complementarity measures similar to the tax incentive system for patents;**
- **eliminating or substantially raising the upper limit for taxable capital phase-out range from the current \$50 million;**
- **reinstating capital expenditure eligibility that was phased out beginning 1 January 2013;**
- **eliminating the 20% disallowance on arm’s-length consulting payments;**
- **updating definitions for eligible costs and R&D; and**
- **reducing the amount of documentation to be completed for businesses filing SR&ED claims. 42**

Recommendation 76

Extend and enhance R&D incentive programs such as the Accelerated Capital Cost Allowance program and the Innovation Assistance Program while providing direct funding for R&D to universities, hospitals, laboratories and other research facilities..... 43

Recommendation 77

Recapitalize the Strategic Innovation Fund to support projects that will bring transformational employers to Canada and create jobs in Canadian communities. 43

Recommendation 78

Lead a national innovation agenda with significant new investments in research and knowledge mobilization, with an emphasis on helping domestic companies grow and compete globally. 43

Recommendation 79

Financially support the establishment of a quantum computing research institute in the Toronto area, similar to the Vector Institute, to build upon the world-class cluster of quantum research expertise in the city. 43

Recommendation 80

Establish a dedicated funding program to support early-mover proponents in the Small Modular Reactor (SMR) sector as part of its SMR Action Plan..... 44

Start-Ups and Small and Medium-Sized Businesses

Recommendation 81

Implement personal and market-driven tax incentives to attract equity capital and private investment for new business formation as well as the expansion of existing small and medium-sized businesses (SME). 44

Recommendation 82

Invest \$35 million into Green Centre Canada’s ADVANCE Network Project to accelerate start-ups and the development of chemical and materials cleantech companies..... 44

Recommendation 83

Create a National Intellectual Property Strategy and help Canadian start-ups navigate complex intellectual property management, assisting with patent filings, invention disclosures, fundraising, partnering and investment. 44

Recommendation 84

Allow small businesses access to the 30-day protection from creditors afforded to companies with debts over \$5 million under the *Companies' Creditors Arrangement Act* to help small businesses restructure in case of insolvency and survive the COVID-19 pandemic, preserve jobs and limit the number of bankruptcies. 44

Recommendation 85

Financially support the shift to digital among SMEs. 44

Recommendation 86

Provide funding, through the recovery program for Canadian SMEs, for the trademark protection strategy to cover the costs associated with trademark searches and trademark applications. 44

Recommendation 87

Ensure that government programs are better suited to cooperatives and self-employed workers, especially those registered in Canada's COVID-19 Economic Response Plan. 45

COVID-19 Response Programs

Recommendation 88

Prevent companies from increasing dividend payments or conducting share buybacks to enrich shareholders or paying executive bonuses while they are receiving 75% of their payroll from the federal government. 45

Recommendation 89

Ensure that wage subsidies should only be used to pay employees and not be used for executive bonuses or dividends. 45

Recommendation 90

Require the companies receiving the Large Employer Emergency Financing Facility to prove that their business plans are in line with the *Paris Agreement* target to limit temperature increase to 1.5 degrees. 45

Recommendation 91

Implement transparency and accountability mechanisms to ensure that the total amounts available to the oil and gas sector and the transactions made by Export Development Canada and the Business Development Bank of Canada, and through the Large Employer Emergency Financing Facility are made public, including the new loan required for the Trans Mountain pipeline expansion. 45

Recommendation 92

Ensure independent advisors (contractors) qualify for wage support. 45

Agriculture and Fisheries

Recommendation 93

Work with industry to develop a labour action plan for Canada’s agri-food sector. 45

Recommendation 94

Improve the Business Risk Management Program and AgriStability be reinstated at 85% of reference margins. 46

Recommendation 95

Invest \$450 million over 5 years according to the Deans Council - Agriculture, Food and Veterinary Medicine proposal for the following:

- **addressing current and emerging public health risks from zoonotic disease and pandemic threats by supporting the establishment of the Canadian One Health Network; and**
- **establishing a coordinated Federal, Provincial, and Territorial investment strategy for Sustainable Agriculture and Food Systems:**

- to support research and development, innovation, and skills training;
- for co-location sharing of renewed basic or foundational infrastructure between universities, governments, and industry. 46

Recommendation 96

Create and fund a new AgriResilience program to help farmers transition to lower-carbon agriculture practices, thereby reducing the growing climate risk in this sector. An AgriResilience program would reward innovation and the adoption of new, more resilient farming practices, thereby helping to reduce climate risk..... 46

Recommendation 97

Create a limited statutory deemed trust, similar to the U.S. Perishable Agricultural Commodities Act, to support needed liquidity and protect produce sellers during bankruptcy in Canada..... 46

Recommendation 98

Increase funding for marine biology research to properly assess the status of stocks of various fishery resources. 46

Recommendation 99

Comply with bi-lateral treaties with the United States regarding the Great Lakes and honour these commitments by funding the Great Lakes Fishery Commission at a rate of \$19.44 million in fiscal year 2021-2022 and every year thereafter. 47

Natural Resources

Recommendation 100

Invest in the processing of natural resources and environmental development, particularly in the following sectors:

- renewable energy;

- forestry;
- innovative technologies;
- wastewater management; and
- research and development. 47

Recommendation 101

Diversify markets and opportunities for Canadian forestry products on export markets by increasing the budget for Natural Resources Canada’s market development program. 47

Recommendation 102

Increase support in the transition of the forestry sector, particularly in research and development of forest biomass supply chains and bioenergy production, by supporting a Canadian strategic transition plan..... 47

Recommendation 103

Introduce a registered savings plan for the forestry industry to allow private logging income, under certain conditions, to be tax-sheltered and that its use for forest management purposes remains non-taxable..... 47

Recommendation 104

Introduce a logging income averaging regime for private loggers to divide occasional felling income over several years and prevent forest management costs over the years from being higher than the net income generated in the logging year..... 48

Recommendation 105

Subsidize plant modernization and research to develop innovative secondary and tertiary processing products in the forestry sector. 48

Recommendation 106

Develop the Canadian Minerals and Metals Plan to improve Canadian resilience and develop an export strategy that helps Canada feed into the recovery packages of other nations, especially as they pursue mineral-intensive green infrastructure and energy projects. 48

Aerospace

Recommendation 107

Develop a national aerospace industry strategy involving:

- **predictable support for research and development, including refundable tax credits;**
- **risk-sharing investments that will help protect the entire supply chain;**
- **support for companies in the implementation of practices and technologies that promote productivity (automation and digital technologies in the production process);**
- **the creation an investment fund dedicated to aerospace to strengthen companies by promoting “grouping strategies;”**
- **the redesign of the current Industrial and Technological Benefits Policy in order to foster national leadership and maximize local benefits;**
- **structuring benefits for the sector in government contracts;**
- **the development of a low-interest financial assistance program specific to the aerospace industry to help companies through this pandemic; and**
- **the renewal and expansion of the funding commitments for aerospace training programs at the provincial and federal levels. 48**

Recommendation 108

Provide direct funding to Canada’s aerospace manufacturing sector, especially SMEs operating in this industry facing bankruptcy or those that are targets of foreign acquisition. 49

Recommendation 109

Require airlines to reimburse their customers whose flights are cancelled. 49

Sector-Specific Initiatives

Recommendation 110

Develop industrial strategies to expand critical domestic manufacturing capacity and supply chain infrastructure for Canadian manufacturing, auto, aerospace, shipbuilding, pharmaceuticals and PPE production. 49

Recommendation 111

Develop comprehensive industrial strategies and make investments designed both to strengthen core infrastructure that supports business incubation activities and the expansion of critical domestic manufacturing capacity, as well as to ensure an adequate quality and quantity of supply chain infrastructure. In developing these strategies and making these investments, the Government’s focus should include: auto, rail, clean water, aerospace, shipbuilding, construction materials, pharmaceuticals and personal protective equipment, as well as such service and creative sectors as telecommunications and media. Finally, while taking these actions, the Government should accelerate the delivery of funding to core projects that it approved for support prior to the COVID-19 pandemic. 49

Recommendation 112

Establish an Economic Strategy Table on Creative Industries to ensure sector growth and global competitiveness..... 50

Tax-Related Issues

Recommendation 113

Eliminate the excise tax on the first 10,000 hectolitres of brewed beer to fund craft brewers so they can hire more people, purchase more raw materials and speed up their economic recovery..... 51

Recommendation 114

Replace the Excise Duty Exemption on wine made from 100% Canadian-grown grapes with a program that encourages the purchase of locally grown grapes..... 52

Recommendation 115

Exempt credit card interchange fees from GST at the point of sale. 52

Recommendation 116

Grant the seller the same tax benefits when a farm or small business is sold from a parent to a child in the form of corporate shares as if it were sold to an unrelated person..... 52

Recommendation 117

Amend the *Income Tax Act* to clearly define that income earned by private campgrounds who employ fewer than five full-time employees year-round be considered as “active business income” for the purpose of determining their eligibility for the small business deduction..... 52

Recommendation 118

Review the rules defining passive and active business income, including the five-employee rule for small businesses..... 52

Recommendation 119

Implement an annual cost recovery fee on the tobacco industry to recover the cost of the federal government’s tobacco control strategy. 52

Recommendation 120

Implement a levy or annual licensing fee on tobacco manufacturers and introduce a 20% value-added tax to be levied on vaping products. 52

Recommendation 121

Create a legally enforceable duty of care from Canada Revenue Agency to taxpayers. 52

Federal Finances

Recommendation 122

Increase funding for the Office of the Auditor General of Canada. 53

Recommendation 123

Withdraw from the Asian Infrastructure Investment Bank..... 53

Recommendation 124

Publish, in the 2021 federal budget, a roadmap to eliminate ineffective fossil fuel subsidies by 2025 to respect Canada’s G20 commitment in this area. 53

Recommendation 125

Ensure that Canada’s R&D efforts are sufficient to support a resilient, competitive and knowledge-based economy and society by bringing research and development investments to 2% of GDP by 2026. 53

Recommendation 126

Eliminate targeted corporate welfare programs. Examples include: \$50 million to Mastercard, \$40 million to Blackberry, and \$12 million to Loblaws, etc. 53

Regulatory Framework

Recommendation 127

Invest in a rigorous privacy policy to stop fraudulent claims for government benefits..... 53

Recommendation 128

Implement a digital identity system that empowers Canadians to control their data that is held by the federal government. 53

Recommendation 129

Create a national data strategy. 53

Recommendation 130

Consult with stakeholders and consider compliance costs before changing product labelling requirements. 54

Trade

Recommendation 131

Announce mitigation measures for the market access concessions granted in the *Canada–United States–Mexico Agreement*. 54

Recommendation 132

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency (CFIA) with the resources and training needed to thoroughly and effectively enforce regulations and standards for the import of dairy products at the Canadian border and ensure that CFIA has the resources to conduct inspections of dairy processing facilities seeking to export into Canada. 54

Recommendation 133

Work with the provinces and territories to remove interprovincial trade barriers to achieve a stronger internal economic union in Canada. 54

Environmental Policy

Recommendation 134

Prioritize exports of clean-burning Canadian natural gas and natural gas technology to coal-intensive countries to reduce global greenhouse gas emissions. 55

Recommendation 135

Remain committed to achieving the goal of 90% non-emitting electricity by 2030, as well as commit to achieving 100% non-emitting electricity before 2050 by setting legally binding five-year emissions-reduction milestones in order to achieve economy-wide net-zero emissions by 2050. 55

Recommendation 136

Continue to make the investments necessary to support other levels of government and industry to grow demand for clean electricity by: expanding electrification of public transit and light-duty vehicles; planning for transmission grid expansion to displace coal and diesel; and demonstrating innovative green hydrogen production and utilization projects. 55

Recommendation 137

Encourage broad adoption of smaller GHG reduction projects through a sliding scale national incentive program for projects \$10 thousand to \$100 thousand..... 55

Recommendation 138

Make investments in projects that will improve the renewable capacity of Canada’s energy grids, such as the Atlantic Loop, and eliminate Canada’s reliance on coal by 2030..... 55

Recommendation 139

Implement the Clean Fuel Standard. 55

Recommendation 140

Enshrine the *Paris Agreement* targets, as written in the text of the agreement, into legislation. 55

Electric Vehicles

Recommendation 141

Provide targeted incentives for the research and development of heavy and commercial electric vehicles, including the development of electric ambulances..... 56

Recommendation 142

Provide incentives toward the purchase of new and used zero-emission vehicles (ZEV) for individuals and corporations, such as through a four-year federal guarantee for ZEV purchase related loans..... 56

Recommendation 143

Significantly increase the electrification of federal government and Crown vehicle fleets..... 56

Recommendation 144

Support ZEV growth in Canada – to reach 100% ZEV sales by 2040 – through a national ZEV standard and a National Auto Strategy that include:

- **building charging infrastructure and setting higher 1 and 5-year targets for electric vehicles charging station deployment;**
- **establishing targeted industry support programs;**
- **expanding funding for ZEV training programs;**
- **committing to Canada’s ZEV targets with regulatory measures; and**
- **developing a national strategy on low-carbon commercial transport in urban areas..... 56**

Recommendation 145

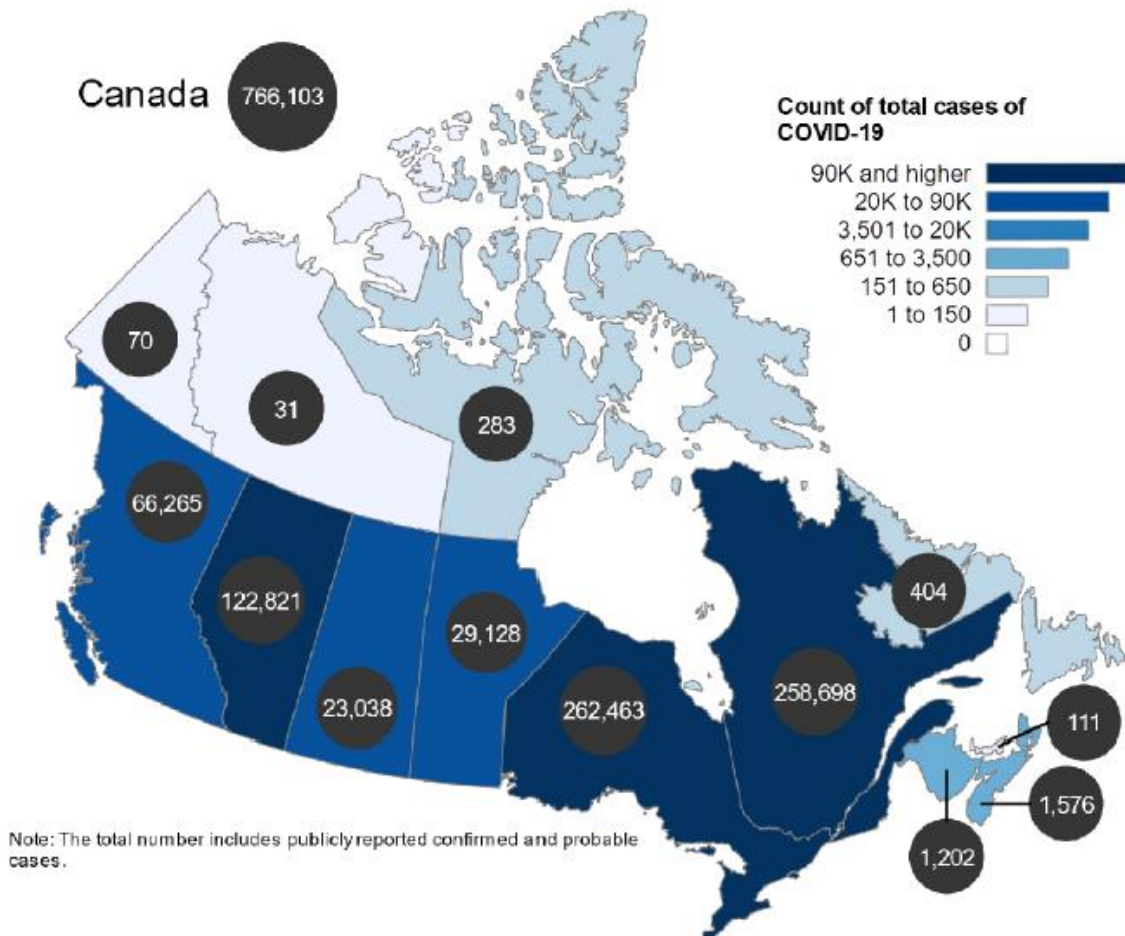
Aim to incentivize the purchasing of ZEVs by increasing the base Manufacturer’s Suggested Retail Price (MSRP) cut-off for the iZEV program for eligible light-duty vehicles pickup trucks and SUVs/minivans from the current \$45,000 (with a \$54,999 ceiling for higher priced trims) to \$60,000 with a \$69,999 ceiling to support the arrival of electric pickup trucks and SUVs, which will have a higher MSRP than smaller light-duty vehicles (sedan threshold to remain at current levels). This will help increase regional equity and access for persons who require these larger vehicles for their work and/or local context. 56



INTRODUCTION

The COVID-19 pandemic has had a profound impact on Canada’s economy and society, as well as the health of Canadians. As shown in Figure 1, as of 28 January 2021 more than 766,000 Canadians have been diagnosed with, or are considered probable cases of, COVID-19. Nearly 20,000 Canadians have died as a result of this disease as of that date.

Figure 1—Number of Cases of COVID-19, by Province/Territory, Canada, 28 January 2021



Source: Health Canada, [Interactive data visualizations of COVID-19](#).

It was within this context that – between 2 April 2020 and 7 July 2020 – the House of Commons Standing Committee on Finance (the Committee) held 26 meetings on the



government's response to the COVID-19 pandemic. During these meetings, witnesses provided many suggestions as to how the federal government could address the pandemic and what steps could be taken to ensure an effective economic recovery. In light of the relevance of this evidence, on 19 November 2020, the Committee agreed to include its study on the government's response to the COVID-19 pandemic in its pre-budget consultations in advance of the 2021 federal budget.

In preparation for undertaking its pre-budget consultations, the Committee invited Canadians to share their budgetary proposals, with a particular focus on the "measures the federal government could take to restart the Canadian economy, as it recovers from the COVID-19 pandemic." Nearly 800 individuals and organizations responded by providing the committee with their ideas, as catalogued within Appendix B of this report.

From 1–11 December 2020, the Committee heard presentations from over 50 witnesses who appeared virtually during its pre-budget meetings. These meetings were held in a "hybrid" format, with members attending either virtually or in-person, under strict health and safety protocols.

In consideration of the meetings held and evidence received, the committee presents its recommendations for the 2021 federal budget and a summary of the testimony it received. As well, the committee encourages the government to consider the recommendations it made in its report on the pre-budget consultations in advance of the 2020 federal budget, which are presented in Appendix F.

THE COMMITTEE'S RECOMMENDATIONS

PEOPLE

The COVID-19 pandemic has changed the way Canadians socialize, entertain, work, study and shop. Canadians have been challenged economically, socially, physically and mentally. However, Canadians have shown solidarity in making the individual and collective sacrifices needed to guarantee the health and safety of all Canadians, especially the most vulnerable. Federal programs and services will have to effectively support Canadians as they emerge from these challenging times.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Health Care and Research

Recommendation 1

Develop and implement a long-term mental health COVID-19 recovery plan to ensure all Canadians – especially the most vulnerable – can access the care they need, no matter where they live.

Recommendation 2

Address gaps in the ability to monitor and manage public health risks at Canada's ports of entry, as well as in the procurement of medical equipment (such as testing and contact tracing equipment), supplies, vaccinations and personal protective equipment through domestic production – where possible – or through more diversified international sourcing and stockpiling where needed.

Recommendation 3

Rejuvenate the National Emergency Strategic Stockpile and collaborate with provincial, territorial and regional authorities on asset management.

Recommendation 4

Set national standards for long-term care facilities and make investments in both long-term care and in-home, including home, community, and institutional settings, that will



allow provinces to achieve a standard of care that will provide dignity for seniors requiring such care in Canada, with proper accountability measures.

Recommendation 5

Make targeted investments in health care that will improve access to primary care, mental health supports, and virtual care in provincial health care systems.

Recommendation 6

Implement strategies that increase the resiliency and address inequalities of the health-care system to safeguard Canada's social and economic security.

Recommendation 7

Work in collaboration with the provinces and territories to assist those jurisdictions in accelerating the deployment of technology and ensure the availability of health human resources with appropriate training in culturally competent virtual care.

Recommendation 8

Provide \$2.5 million per year for three years (\$7.5 million total) to sustain, scale, and spread national reporting on cardiovascular care quality, as well as inform care delivery and management during and following the COVID-19 pandemic.

Recommendation 9

Work with provinces to adequately fund palliative care.

Recommendation 10

Make home care and palliative care more available across the country.

Recommendation 11

Move forward on its commitment to implement an equitable, national and universal pharmacare program, beginning with the development of a preliminary common formulary of essential medicines by January 2022 that would be comprehensively expanded by 2027.

Recommendation 12

Ensure that the Patented Medicine Prices Review Board changes do not create barriers for new medicines for Canadians.

Recommendation 13

Support the establishment of the Vaccine and Infectious Disease Organization (VIDO) as a National Centre for Pandemic Research, and support VIDO's role as a National Centre for Pandemic Research – expanding Canada's capacity for research on emerging pathogens – by providing infrastructure support for animal housing and containment level 3 and 4 research at this centre.

Recommendation 14

Provide a one-time 25% increase in investment in the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council and the Social Sciences and Humanities Research Council for research restart and recovery from the setback of the COVID-19 pandemic to research laboratories in Canada.

Recommendation 15

Honour next year's centenary of the discovery of insulin through a renewed investment of \$15 million in the JDRF-CIHR Partnership to Diabetes to be matched by JDRF and its partners, as well as investing \$150 million in funding over seven years to support the implementation of a new nationwide diabetes strategy – based on the [Diabetes 360°](#) framework – which should facilitate the creation of Indigenous-specific strategic approaches led and owned by Indigenous groups.

Recommendation 16

Commit to paying 5% of the global funding needed for vaccine research, production and deployment. Earmark \$2 billion in the 2021 federal budget for that purpose.

Children, Families and Social Policy

Recommendation 17

Establish national standards for child care, create a nationalized child-care system or increase funding for child care.



Recommendation 18

In partnership with provincial, territorial and Indigenous governments, implement a National Early Learning and Child Care System, including at least 2 billion in the 2021 federal budget, to address the early childhood educator labour shortage, and provide funding to increase access to childcare spaces as well as supports to ensure new childcare services are affordable for families.

Recommendation 19

Provide financial supports to prevent COVID-19 outbreaks in sexual assault centres, the current support for which is inadequate and excludes essential agencies, as COVID-19 has made the life of women who are sexually abused or trafficked much more dangerous.

Recommendation 20

Provide financial support for victims of domestic abuse and social housing, as many women who are victims of domestic abuse are unemployed, with little prospects of employment, and may not have access to child benefits. Social housing during the pandemic is very rare.

Recommendation 21

Adopt a series of targeted personal income supports for groups in need, including Canadians living with disabilities, youth aging out of care, women fleeing violence, those who have lost income, who cannot work because they are sick and are ineligible for employment insurance (EI) sickness benefits, or are able and willing to work but are unable to secure employment.

Recommendation 22

Reform the registered disability savings plan system to make it easier to access.

Recommendation 23

Uncouple the eligibility for the disability tax credit (DTC) and a registered disability savings plan (RDSP) so that individuals who are denied the DTC do not have their RDSP government co-contributions clawed back.

Recommendation 24

Make the disability tax credit refundable.

Recommendation 25

Invest \$45 million over three years to strengthen Canada's Anti-Racism Strategy and provide more capacity for community-led projects to combat racism.

Recommendation 26

Extend Old Age Security payments to the surviving spouse of a deceased individual to three months.

Recommendation 27

Protect the pension funds of workers as privileged creditors by amending the *Bankruptcy and Insolvency Act* and the *Companies' Creditors Arrangement Act*.

Indigenous Peoples

Recommendation 28

Support Indigenous peoples, communities and businesses dealing with the COVID-19 pandemic by:

- **increasing financial assistance and support for Indigenous peoples living in urban and off-reserve environments;**
- **developing public policies which take into consideration the needs of Indigenous peoples living in urban and off-reserve environments;**
- **addressing the disparities faced by Indigenous peoples in the areas of housing, access to clean drinking water, access to personal protective equipment, food insecurity, health, and medevac transportation;**
- **supporting Indigenous businesses by ensuring continued access to government financing programs such as the Canada Emergency Wage Subsidy;**
- **implementing health protocols for Indigenous communities who are unable to conduct screening tests for COVID-19; and**
- **providing financial support to Indigenous communities who rely on tourism and have suffered from the effects of the pandemic.**



Recommendation 29

Address the ongoing priorities of Indigenous communities by:

- **increasing financial support for programs earmarked for Indigenous government activities (e.g. the Band Support Funding Program);**
- **including all Indigenous groups in decision-making processes concerning the future allocation and distribution of government resources, as well as in the development of public policy;**
- **immediately allocating substantial government funding to Indigenous communities to combat child poverty and improve health-care services;**
- **addressing the public security needs of Indigenous communities who do not have access to policing services; and**
- **ensuring there is sufficient affordable housing units for Indigenous peoples, such as providing an additional 10,000 units for Indigenous communities in Quebec.**

Recommendation 30

Immediately ensure a supply of “tap” drinking water for all Indigenous nations in Canada.

Recommendation 31

Expand Indigenous fiscal powers to include sales, resources, tobacco, cannabis, excise and income, or *taksis*.

Recommendation 32

Commit to Indigenous-led conservation by expanding support for existing and new Indigenous Guardians initiatives and Indigenous Protected and Conserved Areas.

Recommendation 33

Implement the Truth and Reconciliation Commission’s Call to Action No. 21 by providing “sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional, and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority.”

Recommendation 34

Invest \$50 million to implement the Truth and Reconciliation Commission’s Call to Action No. 23 by increasing recruitment and retention of Indigenous health professionals and providing cultural competency training for health-care professionals.

Recommendation 35

Provide funding for Indigenous-led mental health care to continue closing gaps in health outcomes between Indigenous and non-Indigenous communities.

Recommendation 36

Provide substantial, long-term funding towards the operations and infrastructure of Friendship Centres.

Recommendation 37

Implement a “For Indigenous, By Indigenous” housing strategy that properly addresses the unique needs of urban, rural, and northern Indigenous communities.

Recommendation 38

Follow the example of Northwest Territories Housing, Nunavut Housing, B.C. Housing and the Vancouver Affordable Housing Agency and use innovative, sustainable and climate adaptive Canadian foundation solutions for buildings on unstable soils – permafrost, floodplains and brownfields – in support of affordable and aboriginal housing needs.

Recommendation 39

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators.

Employment and Labour

Recommendation 40

Adjust its economic immigration program to meet Canada’s current and future labour and skill market needs that cannot be met by Canadians; and that future immigration selection take into consideration all occupations and all skill levels listed in the ten sectors identified in the National Strategy for Critical Infrastructure.



Recommendation 41

Fund Statistics Canada to collect data on regional and local skills and labour.

Recommendation 42

Extend income support programs such as EI and the Canada Emergency Wage Subsidy, and consider the implementation of a universal basic income program.

Recommendation 43

Establish a legal definition of self-employment status to end discrimination between these workers, employees and different types of businesses.

Recommendation 44

Reorient employment supports and develop a training system that supports green jobs.

Recommendation 45

Adopt Bill C-395, the Opportunity for People with Disabilities Act, which was introduced in the 42nd Parliament, to ensure people are always better off from working.

Recommendation 46

Reform tax and benefit programs to allow low-income workers to keep more of their wages to be the primary beneficiaries.

Education and Skills Training

Recommendation 47

Establish a fund directed towards expanding post-secondary education infrastructure.

Recommendation 48

Invest in skills training for young Canadians that will enable more of them to gain the skills they need to secure good paying jobs in the post-COVID economy.

Recommendation 49

Work with the provinces on a national strategy to upskill and educate Canadian workers to fill in-demand jobs across the Canadian economy. The strategy should support and

extend post-secondary opportunities to traditionally marginalized communities, those most harmed by the pandemic, and to Indigenous peoples.

COMMUNITIES

Canadian communities are on the front line of efforts to stave off the effects of the pandemic. Given the current social distancing measures in place, communities are required to find new ways to deliver and sustain the services needed to assist vulnerable Canadians. The challenges facing communities are multidimensional and often require support from multiple levels of governments, charitable organizations and Canadians themselves.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Arts, Culture, Tourism and Hospitality

Recommendation 50

Provide targeted funding to support art museums and public art galleries throughout the reopening and recovery phase following the COVID-19 pandemic.

Recommendation 51

Expand funding programs that support the creation of digital content by art museums and public art galleries, to allow for increased public participation online.

Recommendation 52

Amend the Endowment Incentives component of Canadian Heritage's Canada Cultural Investment Fund (CCIF) to make art museums and public art galleries eligible and increase the total annual budget of the CCIF to \$25.5 million to reflect that change.

Recommendation 53

Complete the review of the *Copyright Act* during the year by making the necessary amendments to the Act to ensure that rights holders receive fair compensation for the use of their works.



Recommendation 54

Establish a tax credit for the restoration and preservation of buildings listed in the Canadian Register of Historic Places.

Recommendation 55

Support the cultural, tourism and hospitality sectors by:

- **providing additional financial support to these sectors until COVID-19-related restrictions can be safely lifted;**
- **introducing a new program modelled after the Marquee Tourism Events Program with funding of \$225 million over three years;**
- **expanding the eligibility criteria of the Communities at Risk: Security Infrastructure Program to allow festivals and events to apply; and**
- **supporting the planning of safe live and digital activities and events.**

Charities and Non-Profit Organizations

Recommendation 56

Eliminate the capital gains tax on donations of shares in private corporations or real property to charities.

Recommendation 57

Establish a fund to provide bridge operating grants for up to 12 months to essential community service organizations. Funding should be flexible to allow organizations to maintain operations and respond to emerging needs. This support should be made available for a three to six-month period as organizations recover from the impacts of COVID-19. Applications should outline need or financial duress, and what other programs have been accessed (or are unavailable), such as wage and rent relief. Support could be differentiated by subsector or relevant need – as immediate humanitarian support may be gauged differently than longer-term institutional goals that can be addressed at a later time.

Recommendation 58

Review existing tax measures available to both individual and corporate donors and make appropriate amendments to encourage giving to, and supporting the recovery of, the health charities sector.

Housing

Recommendation 59

Improve the National Housing Co-investment Fund by providing greater resources, making the fund more transparent, and making the application process simpler and timelier.

Recommendation 60

Continue and enhance funding for the Rapid Housing Initiative by allocating \$7 billion for no less than 50,000 supportive housing units. The funding should be allocated directly to municipalities.

Recommendation 61

Deliver necessary funding to develop shovel-ready affordable housing projects which will also stimulate the economy and create jobs.

Recommendation 62

Simplify access and implementation of Canada Mortgage and Housing Corporation funds for housing.

Infrastructure

Recommendation 63

Support Canadian municipalities by:

- **providing enhanced funding to maintain municipal assets in a state of good repair and committing to invest in infrastructure at the level that was planned prior to the COVID-19 crisis as well as consider maximizing any investments given the current pandemic;**



- **reinstating the National Guide to Sustainable Municipal Infrastructure; and**
- **developing more opportunities to partner with municipalities directly through programs, including scaling up proven federal programs that support municipalities.**

Recommendation 64

Accelerate the repair of ports, wharves and other federal infrastructure.

Recommendation 65

Invest directly in long-term care infrastructure by allowing the provinces to use their shares of federal infrastructure money for long-term care.

Recommendation 66

As part of the economic recovery, accelerate investments in infrastructure for fighting climate change, particularly investments in public transportation.

Recommendation 67

Expand the Public Transit Infrastructure Fund.

Recommendation 68

Launch VIA Rail's High Frequency Rail project, as it represents a key infrastructure initiative that will contribute to a more sustainable economic recovery for Canada.

Recommendation 69

Invest in infrastructure, particularly into those that promote walking and cycling.

Recommendation 70

Provide financial support for regional and municipal airport development plans.

Recommendation 71

Support Canadian airports by providing:

- **immediate financial support through a moratorium on ground lease rents and interest-free loans (or equivalent operational support) in order to cover operating costs and alleviate the need for rate increases during the recovery; and**
- **short-term operating grants for airports to strengthen and maintain financial liquidity.**

Rural, Remote and Northern Regions

Recommendation 72

In consultation with Northerners, design programs to address the Northern infrastructure gap in areas like housing, telecommunications, transportation, energy, and climate change preparedness.

Recommendation 73

Appropriately fund the implementation of Canada's Arctic and Northern Policy Framework.

Recommendation 74

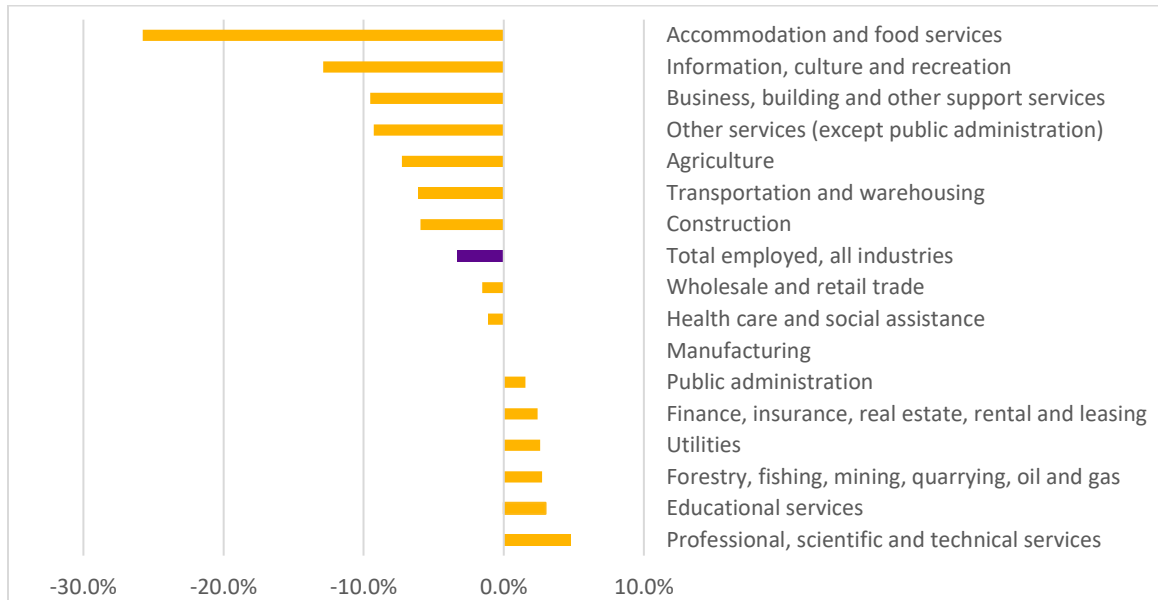
Ensure every person in Canada has access to reliable, high-speed internet by 2025, including those living in rural, remote, northern, and Indigenous communities.

BUSINESSES

Canadian businesses have faced significant challenges during the COVID-19 pandemic, such as mandatory closures, limits placed on their physical spaces and customer numbers, as well as additional personal protective equipment (PPE) and social distancing costs. Businesses employ the majority of Canadians, and Figure 2 illustrates how employment in certain sectors of the economy have been disproportionately affected by the pandemic.



Figure 2—Variation in Employment, by Sector, Canada, February 2020 to December 2020 (%)



Note: Other services include the following services: repair and maintenance; personal and laundry services; religious, grant-making, civic, and professional and similar organizations; and services to private households.

Source: Figure prepared by the authors using seasonally adjusted data obtained from Statistics Canada, Table 14-10-0355-01, "[Employment by industry, monthly, seasonally adjusted and unadjusted, and trend-cycle, last 5 months \(x 1,000\)](#)," accessed 13 January 2021.

The government has taken several measures to support Canadian businesses, such as the Canada Emergency Wage Subsidy (CEWS), the Canada Emergency Business Account (CEBA), the Canada Emergency Rent Subsidy (CERS) and other measures that target specific groups or sectors.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Innovation, Research and Development

Recommendation 75

Reform the Scientific Research and Experimental Development (SR&ED) Program to help foster R&D in Canada by:

- **increasing the base rate from 20% to 25% while introducing new complementarity measures similar to the tax incentive system for patents;**
- **eliminating or substantially raising the upper limit for taxable capital phase-out range from the current \$50 million;**
- **reinstating capital expenditure eligibility that was phased out beginning 1 January 2013;**
- **eliminating the 20% disallowance on arm's-length consulting payments;**
- **updating definitions for eligible costs and R&D; and**
- **reducing the amount of documentation to be completed for businesses filing SR&ED claims.**

Recommendation 76

Extend and enhance R&D incentive programs such as the Accelerated Capital Cost Allowance program and the Innovation Assistance Program while providing direct funding for R&D to universities, hospitals, laboratories and other research facilities.

Recommendation 77

Recapitalize the Strategic Innovation Fund to support projects that will bring transformational employers to Canada and create jobs in Canadian communities.

Recommendation 78

Lead a national innovation agenda with significant new investments in research and knowledge mobilization, with an emphasis on helping domestic companies grow and compete globally.

Recommendation 79

Financially support the establishment of a quantum computing research institute in the Toronto area, similar to the Vector Institute, to build upon the world-class cluster of quantum research expertise in the city.



Recommendation 80

Establish a dedicated funding program to support early-mover proponents in the Small Modular Reactor (SMR) sector as part of its SMR Action Plan.

Start-Ups and Small and Medium-Sized Businesses

Recommendation 81

Implement personal and market-driven tax incentives to attract equity capital and private investment for new business formation as well as the expansion of existing small and medium-sized businesses (SME).

Recommendation 82

Invest \$35 million into Green Centre Canada's ADVANCE Network Project to accelerate start-ups and the development of chemical and materials cleantech companies.

Recommendation 83

Create a National Intellectual Property Strategy and help Canadian start-ups navigate complex intellectual property management, assisting with patent filings, invention disclosures, fundraising, partnering and investment.

Recommendation 84

Allow small businesses access to the 30-day protection from creditors afforded to companies with debts over \$5 million under the *Companies' Creditors Arrangement Act* to help small businesses restructure in case of insolvency and survive the COVID-19 pandemic, preserve jobs and limit the number of bankruptcies.

Recommendation 85

Financially support the shift to digital among SMEs.

Recommendation 86

Provide funding, through the recovery program for Canadian SMEs, for the trademark protection strategy to cover the costs associated with trademark searches and trademark applications.

Recommendation 87

Ensure that government programs are better suited to cooperatives and self-employed workers, especially those registered in Canada's COVID-19 Economic Response Plan.

COVID-19 Response Programs

Recommendation 88

Prevent companies from increasing dividend payments or conducting share buybacks to enrich shareholders or paying executive bonuses while they are receiving 75% of their payroll from the federal government.

Recommendation 89

Ensure that wage subsidies should only be used to pay employees and not be used for executive bonuses or dividends.

Recommendation 90

Require the companies receiving the Large Employer Emergency Financing Facility to prove that their business plans are in line with the *Paris Agreement* target to limit temperature increase to 1.5 degrees.

Recommendation 91

Implement transparency and accountability mechanisms to ensure that the total amounts available to the oil and gas sector and the transactions made by Export Development Canada and the Business Development Bank of Canada, and through the Large Employer Emergency Financing Facility are made public, including the new loan required for the Trans Mountain pipeline expansion.

Recommendation 92

Ensure independent advisors (contractors) qualify for wage support.

Agriculture and Fisheries

Recommendation 93

Work with industry to develop a labour action plan for Canada's agri-food sector.



Recommendation 94

Improve the Business Risk Management Program and AgriStability be reinstated at 85% of reference margins.

Recommendation 95

Invest \$450 million over 5 years according to the Deans Council - Agriculture, Food and Veterinary Medicine proposal for the following:

- **addressing current and emerging public health risks from zoonotic disease and pandemic threats by supporting the establishment of the Canadian One Health Network; and**
- **establishing a coordinated Federal, Provincial, and Territorial investment strategy for Sustainable Agriculture and Food Systems:**
 - **to support research and development, innovation, and skills training;**
 - **for co-location sharing of renewed basic or foundational infrastructure between universities, governments, and industry.**

Recommendation 96

Create and fund a new AgriResilience program to help farmers transition to lower-carbon agriculture practices, thereby reducing the growing climate risk in this sector. An AgriResilience program would reward innovation and the adoption of new, more resilient farming practices, thereby helping to reduce climate risk.

Recommendation 97

Create a limited statutory deemed trust, similar to the U.S. Perishable Agricultural Commodities Act, to support needed liquidity and protect produce sellers during bankruptcy in Canada.

Recommendation 98

Increase funding for marine biology research to properly assess the status of stocks of various fishery resources.

Recommendation 99

Comply with bi-lateral treaties with the United States regarding the Great Lakes and honour these commitments by funding the Great Lakes Fishery Commission at a rate of \$19.44 million in fiscal year 2021-2022 and every year thereafter.

Natural Resources

Recommendation 100

Invest in the processing of natural resources and environmental development, particularly in the following sectors:

- **renewable energy;**
- **forestry;**
- **innovative technologies;**
- **wastewater management; and**
- **research and development.**

Recommendation 101

Diversify markets and opportunities for Canadian forestry products on export markets by increasing the budget for Natural Resources Canada's market development program.

Recommendation 102

Increase support in the transition of the forestry sector, particularly in research and development of forest biomass supply chains and bioenergy production, by supporting a Canadian strategic transition plan.

Recommendation 103

Introduce a registered savings plan for the forestry industry to allow private logging income, under certain conditions, to be tax-sheltered and that its use for forest management purposes remains non-taxable.



Recommendation 104

Introduce a logging income averaging regime for private loggers to divide occasional felling income over several years and prevent forest management costs over the years from being higher than the net income generated in the logging year.

Recommendation 105

Subsidize plant modernization and research to develop innovative secondary and tertiary processing products in the forestry sector.

Recommendation 106

Develop the Canadian Minerals and Metals Plan to improve Canadian resilience and develop an export strategy that helps Canada feed into the recovery packages of other nations, especially as they pursue mineral-intensive green infrastructure and energy projects.

Aerospace

Recommendation 107

Develop a national aerospace industry strategy involving:

- **predictable support for research and development, including refundable tax credits;**
- **risk-sharing investments that will help protect the entire supply chain;**
- **support for companies in the implementation of practices and technologies that promote productivity (automation and digital technologies in the production process);**
- **the creation an investment fund dedicated to aerospace to strengthen companies by promoting “grouping strategies;”**
- **the redesign of the current Industrial and Technological Benefits Policy in order to foster national leadership and maximize local benefits;**
- **structuring benefits for the sector in government contracts;**

- **the development of a low-interest financial assistance program specific to the aerospace industry to help companies through this pandemic; and**
- **the renewal and expansion of the funding commitments for aerospace training programs at the provincial and federal levels.**

Recommendation 108

Provide direct funding to Canada’s aerospace manufacturing sector, especially SMEs operating in this industry facing bankruptcy or those that are targets of foreign acquisition.

Recommendation 109

Require airlines to reimburse their customers whose flights are cancelled.

Sector-Specific Initiatives

Recommendation 110

Develop industrial strategies to expand critical domestic manufacturing capacity and supply chain infrastructure for Canadian manufacturing, auto, aerospace, shipbuilding, pharmaceuticals and PPE production.

Recommendation 111

Develop comprehensive industrial strategies and make investments designed both to strengthen core infrastructure that supports business incubation activities and the expansion of critical domestic manufacturing capacity, as well as to ensure an adequate quality and quantity of supply chain infrastructure. In developing these strategies and making these investments, the Government’s focus should include: auto, rail, clean water, aerospace, shipbuilding, construction materials, pharmaceuticals and personal protective equipment, as well as such service and creative sectors as telecommunications and media. Finally, while taking these actions, the Government should accelerate the delivery of funding to core projects that it approved for support prior to the COVID-19 pandemic.



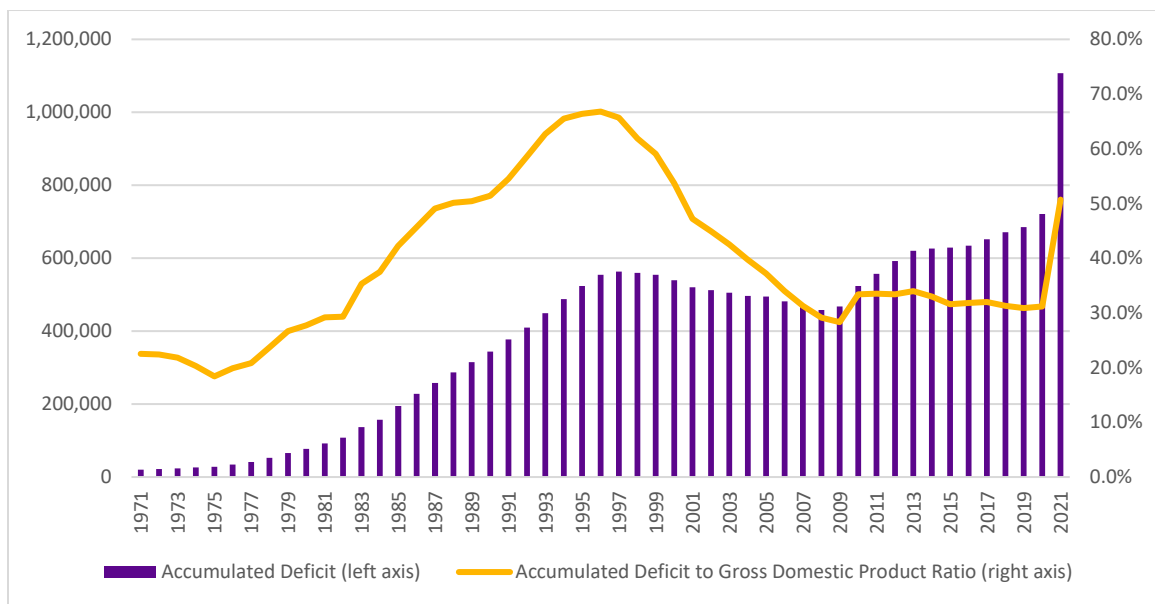
Recommendation 112

Establish an Economic Strategy Table on Creative Industries to ensure sector growth and global competitiveness.

FISCAL POLICY, REGULATORY FRAMEWORK AND TRADE

When the economy enters the recovery phase, fiscal policy will have to balance the short-term goal of stimulating the economy back to its full capacity with the long-term goal of keeping federal finances on a sustainable path. Furthermore, the federal regulatory framework will have to effectively protect the health, safety, security, social and economic well-being of Canadians, as well as the environment in a post-pandemic world.

Figure 3—Accumulated Deficit (\$ millions) and Percentage of Accumulated Deficit to Gross Domestic Product, Canada, Fiscal Year Ending 31 March 1971 to Fiscal Year Ending 31 March 2021



- Note:
- a. Data for fiscal year 2020 presents actual values taken from the Fall Economic Statement 2020.
 - b. Data for fiscal year 2021 presents projected values taken from the Fall Economic Statement 2020, which do not include planned stimulus of \$70-to-\$100 billion over three years.

Source: Department of Finance, *Fiscal Reference Tables September 2019: Part 1 of 9*; and Government of Canada, *Fall Economic Statement: Supporting Canadians and Fighting COVID-19*, 30 November 2020, p. 126.

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Tax-Related Issues

Recommendation 113

Eliminate the excise tax on the first 10,000 hectolitres of brewed beer to fund craft brewers so they can hire more people, purchase more raw materials and speed up their economic recovery.



Recommendation 114

Replace the Excise Duty Exemption on wine made from 100% Canadian-grown grapes with a program that encourages the purchase of locally grown grapes.

Recommendation 115

Exempt credit card interchange fees from GST at the point of sale.

Recommendation 116

Grant the seller the same tax benefits when a farm or small business is sold from a parent to a child in the form of corporate shares as if it were sold to an unrelated person.

Recommendation 117

Amend the *Income Tax Act* to clearly define that income earned by private campgrounds who employ fewer than five full-time employees year-round be considered as “active business income” for the purpose of determining their eligibility for the small business deduction.

Recommendation 118

Review the rules defining passive and active business income, including the five-employee rule for small businesses.

Recommendation 119

Implement an annual cost recovery fee on the tobacco industry to recover the cost of the federal government’s tobacco control strategy.

Recommendation 120

Implement a levy or annual licensing fee on tobacco manufacturers and introduce a 20% value-added tax to be levied on vaping products.

Recommendation 121

Create a legally enforceable duty of care from Canada Revenue Agency to taxpayers.

Federal Finances

Recommendation 122

Increase funding for the Office of the Auditor General of Canada.

Recommendation 123

Withdraw from the Asian Infrastructure Investment Bank.

Recommendation 124

Publish, in the 2021 federal budget, a roadmap to eliminate ineffective fossil fuel subsidies by 2025 to respect Canada's G20 commitment in this area.

Recommendation 125

Ensure that Canada's R&D efforts are sufficient to support a resilient, competitive and knowledge-based economy and society by bringing research and development investments to 2% of GDP by 2026.

Recommendation 126

Eliminate targeted corporate welfare programs. Examples include: \$50 million to Mastercard, \$40 million to Blackberry, and \$12 million to Loblaws, etc.

Regulatory Framework

Recommendation 127

Invest in a rigorous privacy policy to stop fraudulent claims for government benefits.

Recommendation 128

Implement a digital identity system that empowers Canadians to control their data that is held by the federal government.

Recommendation 129

Create a national data strategy.



Recommendation 130

Consult with stakeholders and consider compliance costs before changing product labelling requirements.

Trade

Recommendation 131

Announce mitigation measures for the market access concessions granted in the *Canada–United States–Mexico Agreement*.

Recommendation 132

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency (CFIA) with the resources and training needed to thoroughly and effectively enforce regulations and standards for the import of dairy products at the Canadian border and ensure that CFIA has the resources to conduct inspections of dairy processing facilities seeking to export into Canada.

Recommendation 133

Work with the provinces and territories to remove interprovincial trade barriers to achieve a stronger internal economic union in Canada.

ENVIRONMENT AND CLIMATE CHANGE

Despite business closures resulting from the COVID-19 pandemic, the [World Meteorological Organization](#) has found that global concentrations of greenhouse gases (CO₂, CH₄, and N₂O) continued to increase from 2019 to 2020, and that the past six years – including 2020 – are predicted to be the six warmest years on record.

The government has recently [announced](#) it is working on a plan to achieve net-zero emissions by 2050, joining announcements from other countries such as [Japan](#), the [United States](#) and [South Korea](#).

The House of Commons Standing Committee on Finance recommends that the Government of Canada, in accordance with the powers of each jurisdiction:

Environmental Policy

Recommendation 134

Prioritize exports of clean-burning Canadian natural gas and natural gas technology to coal-intensive countries to reduce global greenhouse gas emissions.

Recommendation 135

Remain committed to achieving the goal of 90% non-emitting electricity by 2030, as well as commit to achieving 100% non-emitting electricity before 2050 by setting legally binding five-year emissions-reduction milestones in order to achieve economy-wide net-zero emissions by 2050.

Recommendation 136

Continue to make the investments necessary to support other levels of government and industry to grow demand for clean electricity by: expanding electrification of public transit and light-duty vehicles; planning for transmission grid expansion to displace coal and diesel; and demonstrating innovative green hydrogen production and utilization projects.

Recommendation 137

Encourage broad adoption of smaller GHG reduction projects through a sliding scale national incentive program for projects \$10 thousand to \$100 thousand.

Recommendation 138

Make investments in projects that will improve the renewable capacity of Canada's energy grids, such as the Atlantic Loop, and eliminate Canada's reliance on coal by 2030.

Recommendation 139

Implement the Clean Fuel Standard.

Recommendation 140

Enshrine the *Paris Agreement* targets, as written in the text of the agreement, into legislation.



Electric Vehicles

Recommendation 141

Provide targeted incentives for the research and development of heavy and commercial electric vehicles, including the development of electric ambulances.

Recommendation 142

Provide incentives toward the purchase of new and used zero-emission vehicles (ZEV) for individuals and corporations, such as through a four-year federal guarantee for ZEV purchase related loans.

Recommendation 143

Significantly increase the electrification of federal government and Crown vehicle fleets.

Recommendation 144

Support ZEV growth in Canada – to reach 100% ZEV sales by 2040 – through a national ZEV standard and a National Auto Strategy that include:

- **building charging infrastructure and setting higher 1 and 5-year targets for electric vehicles charging station deployment;**
- **establishing targeted industry support programs;**
- **expanding funding for ZEV training programs;**
- **committing to Canada’s ZEV targets with regulatory measures; and**
- **developing a national strategy on low-carbon commercial transport in urban areas.**

Recommendation 145

Aim to incentivize the purchasing of ZEVs by increasing the base Manufacturer’s Suggested Retail Price (MSRP) cut-off for the iZEV program for eligible light-duty vehicles pickup trucks and SUVs/minivans from the current \$45,000 (with a \$54,999 ceiling for higher priced trims) to \$60,000 with a \$69,999 ceiling to support the arrival of electric pickup trucks and SUVs, which will have a higher MSRP than smaller light-duty vehicles

(sedan threshold to remain at current levels). This will help increase regional equity and access for persons who require these larger vehicles for their work and/or local context.



CONCLUSION

Since the committee's last pre-budget consultations in February 2020, Canadians, businesses and communities have all been deeply affected by the COVID-19 pandemic. A large number of Canadians contracted the disease, had to care for a sick relative or mourned the loss of a relative, and an even larger number of Canadians found themselves without work, temporarily or indefinitely.

The committee's recommendations, which focus on measures to provide ongoing assistance to Canadians during the COVID-19 pandemic and support the recovery of the Canadian economy, will contribute to the government's deliberations for the 2021 federal budget. The committee is grateful to all those who shared their views and priorities regarding the upcoming federal budget, which were invaluable in the elaboration of these recommendations.

SUMMARY OF EVIDENCE

MEETINGS HELD ON THE PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2021 BUDGET

Meeting of 1 December 2020

Canadian Nurses Association

The Canadian Nurses Association spoke about:

- **Improving health outcomes for vulnerable populations** – the government should implement strategies that increase the resiliency and address inequalities of the health-care system to safeguard Canada’s social and economic security by:
 - investing \$50 million to implement the Truth and Reconciliation Commission’s Call to Action No. 23 by increasing recruitment and retention of Indigenous health professionals and providing cultural competency training for health-care professionals;
 - increasing funding under Canada’s national housing strategy to provide more low-income rental housing;
 - investing \$45 million over three years to strengthen Canada’s national anti-racism strategy and provide more capacity for community-led projects to combat racism;
 - lead the development of pan-Canadian standards for the long-term care sector, including home, community, and institutional settings, with proper accountability measures.
- **Services for seniors** – the government should lead the development of national standards for institutional long-term care and invest \$13.6 billion over five years in a demographic top-up transfer to the provinces.
- **Enhancing pandemic preparedness** – the government should invest \$10 billion in 2021-22 to enhance pandemic preparedness by:



- maintaining a consistent and reliable availability of PPE and large-scale capacity to conduct viral testing and contact tracing;
- ensuring equitable distribution of and access to COVID-19 treatments and vaccines, when available, especially for health-care professionals and vulnerable populations;
- providing adequate resources to better assess, manage, and monitor public health risks at Canada's ports of entry.
- **The Office of the Federal Chief Nursing Officer** – the government should invest \$750,000 per year to re-establish the office of the federal chief nursing officer reporting to the deputy health minister to provide strategic and technical health policy advice.
- **Mental health support services** – the government should invest \$60 million over two years and work with the provinces and territories to determine implementation needs for no-cost mental health support services tailored for health-care workers.
- **Nursing workforce demographics** – the government should work in collaboration with the provinces and territories to invest in a national unique nursing identifier to provide accurate and reliable nursing workforce data collection to support projections and planning.
- **Expanding virtual care** – the government should invest \$200 million over five years to assist jurisdictions to accelerate the deployment of technology and ensure the availability of health human resources with appropriate training in culturally competent virtual care.
- **Access to high-speed internet** – the government should ensure every person in Canada has access to reliable, high-speed internet by 2025, including those living in rural, remote, northern, and Indigenous communities.

Community Food Centres Canada

Community Food Centres Canada spoke about:

- **A refundable disability tax credit** – making the disability tax credit refundable would provide low-income Canadians with severe and

prolonged disabilities with up to \$1,300 per year. The Canadian Centre for Policy Alternatives estimated it would cost \$370 million a year to make the credit refundable for those who are currently receiving it.

- **A tax credit for working adults** – poverty has increased for single adults. Single adults make up 48.1% of all food bank clients. Working age adults are increasingly being trapped in poverty by low-wage jobs and insufficient social assistance rates. Two thirds of food insecure households earn most of their income through salaries and wages.

Skills Canada

Skills Canada spoke about:

- **Promotion of skilled and technology occupations** – as the government should draw its attention to the promotion and orientation of skilled trade and technology-based occupations targeting underrepresented youth and people in career transition, including women, indigenous peoples, persons with a disability, those from underserved communities and those who are part of the LGBTQS+ community.
- **National awareness initiatives on apprenticeship training system** – the government should implement initiatives aimed at engaging parents on how the apprenticeship training system in Canada works, on the importance of the Essential Skills and on recognizing the Red Seal Endorsement (RSE) acronym as a standard of Red Seal completion in the skilled trades.
- **The integration of emerging technologies in apprenticeship training** – in order to support the work required to identify current and emerging technologies and how such technologies are and will be applied in apprenticeship and technology-based occupation training models.
- **The creation and development of multisectoral skills strategy** – to support the creation of a multisectoral skills strategy that links the previous suggestions into an overall skills promotion and skills development approach linked to the skills required now and in the future.



WaterPower Canada

WaterPower Canada spoke about:

- **Decarbonizing the electricity supply** – the government should design and implement the following measures for the decarbonization of Canada’s electricity supply:
 - remain committed to striving toward 90% non-emitting electricity by 2030; and commit to achieving 100% non-emitting electricity before 2050;
 - set legally binding five-year emissions-reduction milestones towards economy-wide net-zero emissions by 2050; and
 - continue to support provincial and territorial discussions that can accelerate the adoption of waterpower projects of all types to help decarbonize emission-intensive regions.
- **Measures for electrification in transport, industry and buildings** – the government should design and implement the following measures for transitioning from fossil fuels to clean and renewable electricity in transport, industry and buildings:
 - create an electrification strategy for electricity to become Canada’s single largest energy source by 2050;
 - implement the Clean Fuel Standard; and
 - implement a legislated zero-emission vehicles mandate; and maintain incentives for the adoption of electric vehicles, and funding for electric vehicle charging infrastructure.
- **Reducing the regulatory burden** – the government should ensure that the implementation of federal legislation does not introduce any undue or overly burdensome constraints on waterpower producers so that the regulatory environment does not impede investments in existing or new projects. To that end, the government should:
 - develop and/or amend as necessary, regulations and policies under the recently modified *Fisheries Act and Canadian Navigable Waters Act* to ensure that all existing waterpower facilities can continue to

operate without undue constraints that were not foreseeable at the time of construction, and so that they can be maintained or refurbished in a timely and cost-effective manner; and

- ensure that departments that are responsible for the implementation of the *Fisheries Act*, the *Canadian Navigable Waters Act*, and the *Impact Assessment Act* are provided with the human and financial resources necessary to promptly and efficiently deal with all applications for project reviews, authorizations and permits.

Canadian Produce Marketing Association

The Canadian Produce Marketing Association spoke about:

- **Implementing a Canadian limited statutory deemed trust** – the government should protect produce sellers during buyer bankruptcy in Canada. In the case of an insolvent buyer, the current super priority provision for farmers fails to protect effectively the sector, as the terms of payment for fresh produce sales regularly extend beyond the 15 days between delivery and buyer bankruptcy as prescribed in the *Bankruptcy and Insolvency Act*.
- **Employment benefits related to COVID-19** – current and future employment benefits related to the pandemic should be adjusted to provide Canadians requiring support the opportunity to work beyond existing program limitations.
- **Changes to the CEWS** – the program should be continued until the Public Health Agency of Canada has declared that the pandemic has ended. As well, the CEWS should be adjusted to allow companies and organizations to apply retroactively based on an assessment of a full year's financial impacts and support essential businesses, such as those in the fresh produce supply chain, that have been impacted by a significant rise in operational costs due to the pandemic by providing an option to apply for the CEWS based on reductions in net income.
- **Labour standards** – the government should work to improve service standards and processing times for applications under the Seasonal Agricultural Worker Program and the Agricultural Stream of the Temporary Foreign Worker Program, including by working with source



countries and implementing measures to further streamline the collection of biometrics and visa and work permit application processes.

- **A PPE tax credit** – the government should implement a PPE tax credit to support the industry in procuring the equipment.
- **Extending customs duty relief** – the government should extend customs duty relief for PPE beyond the end of 2020 and making customs duty relief retroactive prior to its announcement on 6 May 2020.
- **Sustainability in the food system** – the government should:
 - provide ongoing financial support to achieve the targets of the Food Policy for Canada to promote long-term social, environmental and economic sustainability of the Canadian food system;
 - work closely with the industry to find solutions to reduce the use of plastics, while considering the food safety and food security implications of reducing the use of plastics for fresh produce; and
 - commit funds and resources to support the reduction of food waste across the supply chain.
- **Innovation and infrastructure in produce supply chain** – the government should provide:
 - innovation funding specific for the fresh produce supply chain;
 - dedicated funding to support the rapid expansion of high-speed internet infrastructure and cell phone service coverage; and
 - dedicated funding to invest in rural infrastructure, including roads, energy, and service infrastructure, such as waste management.
- **An agriculture and agri-food data strategy** – the government should establish a data working group between Agriculture and Agri-Food Canada, Innovation, Science and Economic Development Canada and other relevant departments and agencies.
- **Produce sector recovery** – the government should commit funds to support a full analysis of impacts to the produce sector due to the

pandemic and ongoing efforts of the Canadian Food Policy Advisory Council to support industry requirements for recovery.

Festivals and Major Events Canada

Festivals and Major Events (FAME) Canada spoke about:

- **Additional liquidity support** – the government should provide additional financial support to the culture and tourism industry. FAME estimated that the cumulative losses suffered due to the pandemic by its members is \$150 to \$200 million.
- **Improving income support programs** – the government should extend the CEWS and the Canada Emergency Response Benefit (CERB), or establish similar programs tailored to the culture and tourism sectors.
- **Funding for marquee events to improve operations** – the government should introduce a new program, modelled on the Marquee Tourism Events Program, and provide it with \$225 million over three years.
- **Renewing investments in programs that benefit festivals and major events** – the government should make permanent the investments announced in 2019 in the two main programs benefiting more than 1,300 festivals and events, namely the Canada Arts Presentation Fund (+\$8 million/year) and the Building Communities Through Arts and Heritage program (+\$7 million/year).
- **Security Infrastructure Program** – the government should expand the criteria of the Security Infrastructure Program to enable festivals and events to apply.
- **Creation of a green and digital transition fund** – the government should support the planning of safe events and shows that are live and digital.

Food and Beverage Canada

Food and Beverage Canada spoke about:

- **Resolving agri-food's labour problems** – the government should work with industry to develop a labour action plan for Canada's food and beverage manufacturing sector and the entire agri-food sector.



- **Rebalancing relationships across the supply chain** – the working group between the federal, provincial and territorial agriculture ministers should prioritize and commit to having a grocery code of conduct in place by the end of 2021. There are multiple steps in the food system between the farmer and the end point of food. Any break in that system can have a financial impact on farmers.
- **Ensuring that front-line food workers are protected** – the government should reinforce front-line food workers, recognize the essential nature of this type of work and consider the importance of front-line food workers in any rapid testing and vaccination programs.

Canadian Arts Coalition

The Canadian Arts Coalition spoke about:

- **Recovery supports** – the government should provide dedicated infrastructure funding for arts venues to enable them to contribute to a sustainable recovery. Funds are also needed to cover the increased costs associated with implementing practices to minimize the risk of transmission of infection among attendees, performers and production crew. This includes the purchase of personal and protective equipment and other safety items.
- **Addressing systemic issues in arts funding** – the government should address some of the systemic issues, particularly issues around systemic racism in the arts funding, by providing funds to ensure enhanced interim ongoing operational project funding for indigenous, racialized, the deaf and disabled and community-based arts organizations.
- **Extending income support programs** – the government should extend income support programs such as employment insurance (EI) and the CEWS, and consider the implementation of a universal basic income program.
- **Investing in innovations for digital creation** – the government should invest funds in the technologies, training and supports required to develop accessible digital arts experiences that fairly compensate the creators.

- **Increasing the charitable tax credit** – the government should provide an incentive to the private sector to participate in the charitable sector.

Meeting of 3 December 2020

Amyotrophic Lateral Sclerosis Society of Canada

The Amyotrophic Lateral Sclerosis Society of Canada spoke about:

- **Capture ALS** – which is the culmination of decades of investment into Canadian ALS research and clinical infrastructure. It will provide meaningful data that will strengthen policy development and position Canada as a first choice for pharmaceutical investment and clinical trials. The organization requests \$35 million over five years towards funding the project.

Fairness Alberta

Fairness Alberta spoke about:

- **The Clean Fuel Standard** – which is estimated to result in 30,000 job losses and a \$22 billion reduction in Canadian capital investment. It would make Canada the only country with a natural gas-related fuel standard.
- **Pandemic spending** – and allowing Albertan exports to maximize their revenue making potential in order to help with Canadian recovery from the COVID-19 pandemic.
- **Federal transfer payments** – and while there was a modest improvement to the cap on fiscal stabilization announced, it did not reflect the wishes of the 13 premiers. Action on fiscal transfers should be taken by the federal government for the sake of fairness and national unity.

National Ethnic Press and Media Council of Canada

The National Ethnic Press and Media Council of Canada spoke about:

- **Ethnic media** – which for many Canadians is their only form of information. It has been transitioning to digital delivery and new revenue



streams, but it requires federal assistance so that it can complete this transition and survive into the future.

- **The 2018 federal budget** – allocated \$600,000 per year to the ethnic press out of \$10 million in media supports, which only satisfied the needs of 53 outlets out of a total of 900 ethnic press outlets in Canada. Ethnic media should instead receive a \$1.5-2 million share of the \$10 million in media supports.
- **The COVID-19 pandemic** – which is estimated to cause 51% of ethnic press outlets to close within the next six months. Without significant intervention, 62% of outlets indicated that they would close within a year. Accordingly, they request \$7 million in federal funding.
- **A non-profit advertisement cooperative** – the creation of which would approach major advertising firms to encourage third-language advertising.
- **Carriage licenses for third language news** – which should be created by the Canadian Radio-television and Telecommunications Commission to avoid certain systemic racism in journalism.
- **A new request for proposals** – for ethnic media to be treated fairly in government advertising campaigns in third language media.

Oxfam Canada

Oxfam Canada spoke about:

- **The care sector** – for which federal investments will create more and better care places for children, the sick and the elderly, and will mean that women currently caring for family members will be able to enter the workforce. Oxfam welcomes the federal commitment to building a publicly funded national child-care system, and call on the government to allocate \$2 billion for early learning and child care in the 2021 federal budget, as well as an increase of \$2 billion each year thereafter to publicly fund a child care system in partnerships with the provinces, territories and indigenous governments.

- **The social protection and working conditions of women** – where Oxfam calls on the government to expand women’s access to EI by modernizing key gaps in the existing EI system.
- **International assistance** – where Canada should invest an additional \$2 billion in COVID-19 interventions that focus on feminist programming, supporting sexual and reproductive health and rights, combatting gender-based violence, investing in the care sector and supporting the women’s and feminist movement. Additionally, doubling Canada’s international assistance envelope from \$6.2 billion to \$12.4 billion over five years.

Jeffrey Booth (as an individual)

Jeffrey Booth, Entrepreneur and Author, spoke about:

- **Inflation** – and that economic policy that requires inflation is incompatible with exponential advancing technology, as they are opposite forces. The consequences of “national monetary manipulation” are far more severe than the monetary theorist policy-makers seem to realize. The government should investigate this issue.

Jack Mintz (as an individual)

Jack Mintz, President's Fellow, School of Public Policy, University of Calgary, spoke about:

- **Structural unemployment** – in which many workers will not be able to go back to their original employers in certain sectors post-pandemic, reflecting – in part – long-term changes in consumer and business behaviour. This issue must be addressed by the federal government.
- **Labour productivity** – which has been nearly flat since 2015, and is affected by investment, under which non-residential, public and private capital formation in Canada has declined by 12% from 2014 to 2019. The federal government should have a greater focus on regulatory reform to spur investment.
- **Pandemic response** – where tax deferrals and enhanced tax losses provide a more neutral support to the start-up companies compared to the established companies.



- **Interprovincial trade** – where the government should be taking a stronger leadership role in achieving an internal economic union in Canada.
- **Social policies** – which should not increase marginal tax rates on the working poor due to income-tested programs, as this discourages work, education and training, even if the resulting income is taxed more heavily.

4 Pillars Consulting Group Inc.

4 Pillars Consulting Group Inc. spoke about:

- **The Bankruptcy and Insolvency Act** – in light of an expected increase in pandemic related bankruptcies, the government should undertake a thorough review of the *Bankruptcy and Insolvency Act* from the viewpoint of the debtors. The current system is preferentially weighted towards the creditor, does not promote the ability of those in debt to make informed choices, and we do not collect the data that allows for the understanding of the various root causes of excessive debt.

Macdonald-Laurier Institute

The Macdonald-Laurier Institute spoke about:

- **The Fall Economic Statement** – which recognizes that the pandemic lowers Canada's potential gross domestic product (GDP) by \$50 billion by 2025 but ignores the effects of an extended period of low interest rates on our financial and pension systems. The government's focus on monetary and fiscal short-term stimulus to the economy should not overshadow considerations of negative long-term impacts on potential growth.

Meeting of 7 December 2020

Aéro Montréal

Aéro Montréal spoke about:

- **Supporting the aerospace industry** – for the aerospace industry to remain a national champion, the federal government must do what other nations around the world are doing: becoming a strategic partner and putting in place the tools to support the sector. The manufacturers of the aerospace industry have received no help from the federal government. Small and medium sized enterprises (SMEs) will eventually go bankrupt and the risk is that companies will become acquisition targets for foreign investors.
- **Protecting the Canadian supply chain** – the government should support the establishment of a consolidation fund that will protect the entire Canadian supply chain, especially SMEs that are more at risk because they are not currently receiving orders. Businesses in the commercial sector are operating at between 40% and 50% of their capacity. Defence companies are doing better because governments continue to buy from them to meet their defence and security needs.
- **Delays in obtaining export permits** – since the aerospace industry exports 80% of its products, delays in obtaining export permits is a serious problem that causes the industry to miss business opportunities. It can take up to six months to obtain a permit and despite representations to the federal government, things are not moving fast enough, and the problem has been exacerbated with the COVID-19 pandemic.

Chemistry Industry Association of Canada

The Chemistry Industry Association of Canada spoke about:

- **Extending the Accelerated Capital Cost Allowance** – in 2018, the federal government introduced the 100% Accelerated Capital Cost Allowance (ACCA) for major capital projects over a 10-year period. To ensure that capital projects interrupted by the COVID-19 pandemic are not jeopardized, the federal government should extend the 100% ACCA until at least 2030 and consider making it permanent to provide long-term certainty to capital-intensive investors.
- **Ending the taxation of investment support programs** – investment support programs are critical to attracting global-scale investments that will increase the capacity of Canada’s chemical industry. However,



investment supports are often subject to federal and provincial corporate income tax, which can decrease the value of these supports by up to 30% in some provinces. The federal government should work with the provinces to end taxation of investment support programs to encourage new investment.

- **Reforming the Scientific Research and Experimental Development (SR&ED) program** – to reinvigorate private-sector research and development in Canada, the program should be modified by:
 - raising the investment tax credit from 15% to 20%;
 - eliminating or substantially raising the upper limit for the taxable capital phase-out range;
 - reinstating the capital expenditure eligibility; and
 - eliminating the 20% disallowance on arm’s-length consulting payments.

Environmental Defence Canada

Environmental Defence Canada spoke about:

- **Phasing out fossil fuel subsidies** – eliminating fossil fuel subsidies is a critical step to ensure a climate-safe future and transition to a low-carbon economy. Canada has a long-standing commitment to phase out inefficient fossil fuel subsidies under the G20. Despite these commitments and strong public support for phasing out subsidies, Canada remains the largest provider of subsidies to oil and gas production per unit of GDP in the G7 and the second-largest provider of public finance to oil and gas in the G20.
- **Export Development Canada (EDC)** – which already supports oil and gas companies and provides nearly \$14 billion in support to oil and gas companies each year. It should ensure that its new climate change policy aligns with Canada’s international climate commitments.
- **Protecting the Great Lakes and the St. Lawrence River** – the federal government should invest \$1.2 billion over five years to implement the

recommendations in the Great Lakes–St. Lawrence Action Plan 2020–2030.

Fédération des producteurs forestiers du Québec

The Fédération des producteurs forestiers du Québec spoke about:

- **Creating a silviculture savings and investment plan** – low profit margins for forest management projects discourage most woodlot owners from making new silvicultural investments. The federal government should create a personal silviculture savings and investment plan to ensure woodlot owners could put aside part of their forest income to be used for future investments to manage their woodlots.
- **A Canadian program for reforestation and forest management** – the government’s commitment to planting 2 billion trees across the country is a step in the right direction, as it should ensure that more owners can develop their woodlots. However, it is critical for the funding to go to protecting forest stands.

Ian Lee (as an individual)

Ian Lee, Associate Professor, Sprott School of Business, Carleton University, spoke about:

- **Targeted assistance programs** – Canada has roughly 1 million more unemployed people now than before the COVID-19 pandemic. To help these people, the government should tailor its assistance programs to the industries that really need it, such as the oil and gas, airline, accommodation and entertainment industries.
- **The CERB** – various employers have found that the CERB discourages people from returning to work. The government should add incentives to encourage people to return to work.
- **Reducing poverty** – contrary to popular belief, poverty has been on the decline in Canada for decades. The number of Canadians living below the poverty line has decreased from 25% in the 1960s to less than 10% today.



African Leadership Force

African Leadership Force spoke about:

- **A program to support recovery in African countries** – the government should participate in introducing a special program to support recovery in African countries:
 - by assisting them in establishing their own sovereign funds; and
 - by supporting SMEs, which constitute 90% of African businesses.
- **Improving the well-being and health of seniors** – the government should take steps to improve the health and well-being of seniors in cooperation with the provinces.
- **Safety of seasonal farm workers** – the government should take the necessary steps to ensure the safety of seasonal agriculture workers entering Canada to work on farms.
- **Fighting racism** – the organization expressed appreciation for federal programs to fight discrimination, such as the Black Entrepreneurship Program. However, the government should set clear objectives and measures to fight systemic racism, similar to the commitment made in July 2020 as part of the BlackNorth Initiative.
- **Police brutality** – the government should work with Canadian provinces and cities to take steps to end police brutality against Indigenous and Black people.
- **Canada Investment Fund for Africa** – the government should fund the creation of a Canada Investment Fund for Africa, with \$1 billion in capital, to improve capital availability and to finance business and investment projects in Africa, particularly in the areas of infrastructure and technology.
- **Promoting Canada–Africa business relations** – the government should fund African diaspora organizations in Canada that promote Canada–Africa business relationships.

- **Reducing interest rates on loans and credit cards** – the government should encourage banks and federal institutions to extend interest rate reductions on loans and credit cards to the end of 2021.

Centre for Sexuality

The Centre for Sexuality spoke about:

- **Preventing and addressing gender-based violence** – in Alberta, domestic abuse rates are at a 10-year peak. The COVID-19 pandemic has amplified existing problems and stretched already-limited resources to the breaking point. The government should invest new resources in the National Strategy to Prevent and Address Gender-Based Violence.
- **Preventing sexually transmitted infections and blood-borne infections** – Canada was already experiencing an epidemic of sexually transmitted infections and blood-borne infections, and the COVID-19 pandemic has exacerbated the situation. The government should increase its funding by \$50 million a year to address this public health crisis.
- **The Gender-Based Violence Strategy** – this program should be renewed quickly, with a stronger focus on prevention.

Moodys Tax Law LLP

Moodys Tax Law LLP spoke about:

- **Federal budget** – the fall economic statement left many questions unanswered, and the government must develop and table a budget quickly to share its spending plans.
- **Employment** – in the short term, the government should focus on programs that help business owners so they can continue to employ Canadians.
- **Tax reform** – a representative group of tax experts, economists, academics and public policy experts should conduct a thorough review of Canada's tax system and make recommendations to Parliament.



- **The CEWS and the CERS** – the government should simplify these assistance programs, as many people do not understand them and do not want to use them in case they are audited by the government.

Meeting of 8 December 2020

Minister of Finance and Departmental Officials

The Minister of Finance spoke about:

- **Bill C-14** – which follows the fall economic statement and would provide families who are entitled to the Canada Child Benefit with additional support of up to \$1,200 for each child under the age of six in 2021, as well as eliminate – for one year – the interest on the repayment of the federal portion of the Canada student loans and Canada apprentice loans. It also provides funding of up to \$505.7 million in 2021 to help long-term care facilities and almost \$400 million in additional funding for a variety of measures, including mental health, addictions, testing for COVID-19 and support for telemedicine.
- **The 2021 federal budget** – which plans to invest 3–4% of Canada’s GDP over three years into job creation for Canadians.
- **Pandemic response** – Canadian COVID-19 support programs will be time limited and targeted. The government will track economic progress against several related indicators, such as the employment rate, total hours worked, and the level of unemployment in the economy.

Meeting of 10 December 2020

Canadian Association of Oilwell Drilling Contractors

The Canadian Association of Oilwell Drilling Contractors spoke about:

- **Investment in clean technology** – as Canada’s oil and gas industry generally forms the foundation for other domestic energy industries, Canada must enable investment in natural gas and oil to support the innovation needed for successful long-term emissions reductions and environmental performance improvements.

- **Corporate liquidity** – could be supported through the Business Development Bank of Canada (BDC) and EDC using unsecured and subordinate financial instruments, particularly for the Canadian drilling and service rig industry.
- **Grant programs** – to support the Canadian drilling rig sector in the form of a nonrepayable grant administered by Natural Resources Canada.

City of Yellowknife

The City of Yellowknife spoke about:

- **Gas tax funding** – which should be doubled for communities during the next three years, as a measure to restart the Canadian economy.
- **Aboriginal healing centres** – could be aided by providing sustainable funding for existing and new centres to address the physical, mental, emotional, and spiritual harms caused by residential schools.
- **Land claims** – where the government should address the backlog of claims and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators.
- **Northern infrastructure gap** – where investments should be made to significantly reduce the gap in order to address the transportation, connectivity, energy, and climate-based challenges Northerners face.
- **A safe restart agreement** – which must include funding support for municipal operations through 2021 to protect essential municipal services.
- **Rapid housing initiative** – which should be scaled up by allocating seven billion for 24,000 additional affordable housing units over the national strategy's seven remaining years.
- **Canada's Arctic and northern policy framework** – which should be funded.

Electric Mobility Canada

Electric Mobility Canada spoke about:



- **Support for zero-emission vehicles (ZEVs)** – should be provided by incentivizing consumer and fleet purchases of electric vehicles (EVs) in all vehicle classes, creating a used EV incentive, committing to Canada’s ZEV targets with regulatory measures, setting and fund targets for EV charging station deployment, increasing electrification of government and Crown fleets and providing charging infrastructure for them, pre-ordering and/or bulk buying heavy-duty electric transit and school buses, expanding funding for ZEV training programs, supporting Electric Mobility Canada’s mission, and providing four-year federal guarantee for ZEV loans.

Explorers and Producers Association of Canada

Explorers and Producers Association of Canada spoke about:

- **Canada’s hydrocarbon resources** – the government should implement a cross-ministry, coordinated and consistent information program for Canadians and foreign investors in support of the continued clean development.
- **Orphan and inactive oil and gas infrastructure** – the government should expand supports for their cleanup to include the Northwest Territories’ Office of the Regulator of Oil and Gas Operations’ Well Watch Program and Manitoba’s Abandonment Fund Reserve Account.
- **Emissions Reductions Fund** – should be converted to a combination loan (70%) and grant (30%) program.
- **Indigenous participation** – the government should create and enable new financial tools and business models to ensure Indigenous Peoples can fully benefit from resource development on traditional territories as equity participants through Income Trust-type entities.
- **Flow-through shares** – should be permitted for the energy sector for a period of three years, as current capital markets are frozen.
- **Carbon dioxide capture tax credit** – which should be implemented modelled on the United States’ Tax Code 45Q.

Heart and Stroke Foundation of Canada

The Heart and Stroke Foundation of Canada spoke about:

- **Support for health-related charities** – including making direct investments of up to \$28 million per month and improving the charitable donation tax credit.
- **Universal pharmacare** – where the federal government should consult with the provinces/territories to develop a preliminary common formulary of essential medicines by January 2022 that would be comprehensively expanded by 2027. The government should earmark \$3.5 billion in funding in the 2021 federal budget to support this work.
- **Smoking and vaping** – should be curbed by implementing a levy or annual licensing fee on tobacco manufacturers and introducing a 20% value-added tax to be levied on vaping products.
- **Infrastructure investments** – particularly into those that promote walking and cycling.
- **Women’s Heart & Brain Health Research Initiative** – the funding for which should be increased to \$5 million per year over five years.
- **Unhealthy foods** – where the government should implement package labelling regulations and restrictions on the marketing of such foods to children.

Indigenous Leadership Initiative

The Indigenous Leadership Initiative spoke about:

- **Indigenous-led conservation** – which the government can commit to through land use planning, the creation of Indigenous Protected and Conserved Areas (IPCAs), and stewardship such as the Indigenous Guardians. The government should expand funding to support existing and new guardians, up to at least \$300 million per year for a total of \$831.5 million over 5 years, as well as \$1.5 billion over 5 years to support the completion of Indigenous-led land use plans and the establishment of IPCAs.



- **The United Nations Convention on Biological Diversity** – is where the government should champion Indigenous-led conservation.

National Association of Friendship Centres

The National Association of Friendship Centres spoke about:

- **Friendship Centre funding** – should be renewed at a minimum of \$53 million per year for the next 10 years, as well as providing a minimum of \$1.8 billion investment in urban Indigenous infrastructure funds for Friendship Centres and \$5 million over 5 years to develop a National Urban Indigenous Health Framework.
- **Canadian working families** – which should be supported through investments of \$41 million dollars per year for a minimum of the next 10 years.

Unifor

Unifor spoke about:

- **Income security** – should be addressed in Canada through changes to the EI system, implementing the Canada Housing Benefit across the Country, and creating a system that ensures no individual or family lives with an income under the new benchmark set by the CERB, such as a federal minimum wage of at least \$15 per hour.
- **Green Jobs and Decarbonization** – could be achieved by supporting zero-emission electric vehicle manufacturing in Canada through a National Auto Strategy, building charging infrastructure, establishing targeted industry support programs, expanding the Public Transit Infrastructure Fund, reorienting employment supports and developing a training system that supports green jobs.
- **Industrial strategies** – such as incubating and expanding domestic manufacturing capacity and supply chain infrastructure for auto, aerospace, shipbuilding, construction materials, pharmaceuticals and PPE, as well as developing comprehensive strategies for the service and creative economy.

- **The caring economy** – where the government should create a universal child care system, implement a universal pharmacare plan, end for-profit long-term care, end drinking water advisories in Indigenous communities, enhance the affordable housing strategy and funding, ensure all people in Canada have access to internet services, invest in the national passenger rail system, and support all infrastructure investments with better work and environmental policies.
- **Tax changes** – that could provide increased government revenue, such as implementing a wealth tax, closing tax loopholes, restricting the use of tax havens and removing the tax deduction for Canadian advertisement purchases of American digital media.

Meeting of 11 December 2020

Livio Di Matteo (as an individual)

Livio Di Matteo, Professor of Economics, Department of Economics, Lakehead University, spoke about:

- **Prioritizing public spending** – government spending should be directed toward initiatives boosting long-term productivity through investment in physical and human infrastructure, such as transport, communications, schools, health care, and water, sewer and environmental systems.
- **Infrastructure spending** – public projects should be assessed by an independent panel of key leaders with expertise in business, accounting, engineering and economics, who can make recommendations to the government in areas of national interest.

Canadian Chamber of Commerce

The Canadian Chamber of Commerce spoke about:

- **The CEWS and the CEBA** – these programs provided emergency assistance to workers and businesses, helping to ensure that they would be present to propel our economic recovery. However, these pandemic-related fiscal supports have cost over \$250 billion to date, and the cost will continue to mount over the coming months.



- **Economic recovery** – to stimulate the economy, the government should encourage investment and business activities that will create jobs and generate the revenue needed to offset the extraordinarily high levels of public spending during the COVID-19 pandemic. To succeed, the government must work closely with the business community in developing a road map for a business-led recovery, focused on growth, with a clear fiscal anchor based on broad consultation.
- **Employment** – roughly 600,000 Canadians are unemployed due to the COVID-19 pandemic. The government’s top priority should be to get them back to work to drive economic recovery. To do so, the government should get local labour market data on what skills are in demand by employers and educational institutions.
- **Businesses** – Canada has 70,000 fewer businesses than it did before the COVID-19 pandemic. To create the significant amount of business openings and re-openings that will be necessary for the recovery, the government should create growth with measures such as:
 - providing temporary relief from consumption tax;
 - pausing the automatic indexing of alcohol tax rates;
 - reducing red tape;
 - promoting supply chain resiliency and a resilient resource sector;
 - addressing small business continuity; and
 - strengthening public health infrastructure.

Fitness Industry Council of Canada

The Fitness Industry Council of Canada spoke about:

- **The CERS and CEWS** – the fitness industry has been particularly hard hit by COVID-19 closures and restrictions. Fitness facilities that are open are operating at approximately 50% of pre-COVID revenue, and facilities that are closed are operating at less than 10% of revenues. The organization and its members appreciate the government’s assistance programs, but companies are still having a hard time paying rent, salaries, small

business loans and property taxes, along with debt incurred to cover expenses associated with the COVID-19 pandemic.

- **Encouraging Canadians to get active** – the government should provide \$1 million in funding for the Prescription to Get Active program, seeking to encourage people to exercise more, which will result in lower health care costs in the future. The government should share messaging that encourages Canadians to seek out professional assistance to create lasting behavioural change with their physical activity.
- **Fitness Tax Credit** – the government should introduce a Fitness Tax Credit to motivate the public to get more active and rebuild the economy of the fitness industry. The Fitness Tax Credit would allow Canadians to claim a non-refundable tax credit of up to \$1,000 for eligible physical activity program costs.
- **Study on the impact of the COVID-19 pandemic** – the government should conduct a study to collect statistics on the effects of the COVID-19 pandemic on the fitness industry and its members.

Northwest Territories Association of Communities

The Northwest Territories Association of Communities spoke about:

- **Infrastructure funding** – the Gas Tax Fund works very well for infrastructure funding in the Northwest Territories (NWT), because it is flexible, predictable and does not require cost-sharing. The government should make the doubling of the Gas Tax Fund permanent.
- **Climate change** – programs to support adapting to climate change in the North must be designed in consultation with Northerners to ensure that they have uptake and are effective. The government should provide adequate funding to territorial governments, Indigenous governments and local governments to ensure that they are well equipped to meet the climate change and COVID-19 challenges.
- **Increasing the supply of housing** – in most NWT communities, high unemployment and the lack of a private housing market create heavy reliance upon public housing. The Government of the Northwest Territories spends roughly 25 times more per capita on housing than the



provinces do. A long-term federal funding commitment for housing is critical to address the unmet housing needs of NWT residents.

- **Telecommunications** – the government should ensure the NWT and the North have adequate telecommunications and broadband (in terms of speed, bandwidth and availability) services to ensure Northerners can effectively participate in not only the digital economy but also all aspects of digital life that have become so critical during the COVID-19 pandemic.

Canadian Housing and Renewal Association

The Canadian Housing and Renewal Association (CHRA) spoke about:

- **An urban, rural, and northern Indigenous housing strategy** – the government should implement an urban, rural, and northern Indigenous housing strategy that reflects the “For Indigenous, By Indigenous” plan developed by the CHRA Indigenous Caucus, including capital funding, supports, and an Indigenous-led governance structure.
- **Rapid Housing Initiative** – the CHRA thanked the government for taking its recommendations into account by implementing the Rapid Housing Initiative. However, the program is receiving a significant number of applications, and the planned \$1 billion is not enough. The government should invest at least an additional \$5 billion in funding to increase housing supply.
- **Property acquisitions program** – the government should create a property acquisitions program that provides a combination of loans and grants so that non-profit housing providers can acquire properties to be converted into affordable housing.
- **National Coinvestment Fund** – the government should increase funding for the National Coinvestment Fund, currently \$10 billion over 10 years, to increase the supply of affordable housing, and protect a greater share of existing units.
- **Federal Lands Initiative** – the \$20 million in funding this program receives each year should be increased significantly so the government can transfer a greater volume of federal, provincial, municipal and private sector lands to the affordable housing sector for development purposes.

Canadian Mental Health Association

The Canadian Mental Health Association (CMHA) spoke about:

- **Long-term recovery plan** – the government should develop and implement a long-term mental health COVID-19 recovery plan to ensure all Canadians, especially the most vulnerable, can access the care they need, no matter where they live.
- **BounceBack Program** – the government should provide \$13.5 million in funding for the CMHA to expand its BounceBack program in order to deliver cognitive behavioural therapy to 30,000 Canadians.
- **Resilient Minds program** – the government should provide \$9 million in funding to the CMHA to expand its Resilient Minds program to help 30,000 Canadian front-line workers build the skills they need to recognize and reduce the symptoms of stress and trauma and build resilience in their mental health.
- **Indigenous-led mental health care** – Indigenous people have historically high rates of suicide and are a particularly vulnerable population. The government should fund Indigenous-led mental health care to continue closing gaps in health outcomes between Indigenous and non-Indigenous communities.

Équiterre

Équiterre spoke about:

- **Mobility** – to reach the objective of 100% ZEV sales by 2040, incentives for buyers are a good starting point. However, the government should also implement a Canada-wide standard for ZEVs. This is a zero-cost measure that has proven effective in Quebec, in British Columbia and internationally.
- **A national strategy on transporting goods** – e-commerce has grown due to the COVID-19 pandemic. Urban delivery services are increasingly causing negative externalities such as air pollution and greenhouse gas (GHG) emissions. The government should develop and implement a national strategy on low-carbon ways to transport goods in urban areas



to reduce GHG emissions from the transportation sector and to improve quality of life in urban areas.

- **Agriculture** – the government should create and fund a new AgriResilience program to help farmers transition to lower-carbon agriculture practices, thereby reducing the growing climate risk in this sector. An AgriResilience program would reward innovation and the adoption of new, more resilient farming practices, thereby helping to reduce climate risk.
- **A national strategy with nature-based solutions** – the government should adopt and fund a national strategy with nature-based solutions in the agriculture sector to limit growing GHG emissions and protect soil health.
- **Energy** – the government should publish, in the 2021 federal budget, a roadmap to eliminate ineffective fossil fuel subsidies by 2025 to respect Canada’s G20 commitment in this area.
- **Procurement** – the government should implement a strategy to ensure institutional food for all government departments and agencies is supplied from local sources to support the Canadian agriculture sector.

First Nations Tax Commission

The First Nations Tax Commission spoke about:

- **The First Nations Fiscal Management Act** – the government should expand the *First Nations Fiscal Management Act* to include a First Nations infrastructure institute, which, once operational, would speed up the development of First Nations infrastructure.
- **Monetizing existing federal infrastructure transfers** – more infrastructure could be built sooner, thereby stimulating the economy.
- **Expanding fiscal powers** – less than 5% of First Nations government revenues come from taxes. The government should expand the fiscal powers of First Nations governments to include sales, resources, tobacco, cannabis, excise and income taxes.

- **Expanding the mandates of institutions** – the mandates of institutions subject to the *First Nations Fiscal Management Act* should be expanded so they can provide more support to all interested Indigenous governments and organizations.
- **United Nations Declaration on the Rights of Indigenous Peoples** – the government should implement article 28(1) of the *United Nations Declaration on the Rights of Indigenous Peoples* and close the \$172 billion Indigenous credit gap with an Indigenous land title registry.

MEETINGS HELD ON THE GOVERNMENT'S RESPONSE TO THE COVID-19 PANDEMIC

Meeting of 2 April 2020

Minister of Finance and Departmental Officials

The Minister of Finance spoke about:

- **Canada's COVID-19 economic response plan** – of which the principal measures are the:
 - the CEWS – a subsidy to businesses for 75% of their normal annual salaries, up to \$58,700;
 - the CERB – allocated to people having lost revenue, whether or not they are eligible for EI, with a value of \$500 per week for up to 16 weeks;
 - the CEBA – interest-free loans up to \$40,000;
 - the SME loan and guarantee program – enables up to \$40 billion in lending;
 - tax deferrals – until 31 August 2020;
 - other measures – a top-up to the Canada Child Benefit in May, a supplementary payment for the Goods and Services Tax Credit (GST), a reduction in the mandatory withdrawal amount from Registered Retirement Income Funds (RRIF), a six-month moratorium on student



loans, an Indigenous community support fund, and support for refugees and women's shelters.

- **Universal benefits** – providing a larger benefit targeted to those impacted by the COVID-19 pandemic is preferable to providing a smaller benefit to every Canadian.

The Department of Finance spoke about:

- **Treatment** – two investments of \$25 million each for COVID-19 treatment, allocated by the Canadian Institutes of Health Research.
- **Clinical trials** – \$250 million to support industry with clinical trials, allocated by Innovation, Science and Economic Development Canada.
- **The objectives of the CEWS** – which are to support workers who remain with their employer and allow the employer to rehire employees who have been laid off.
- **RRIF withdrawals** – about 1.3 million Canadians withdrew the minimum amount from their RRIF in 2017 and may benefit from the lower mandatory withdrawal amount.

The Canada Revenue Agency (CRA) spoke about:

- **CERB applications** – the CRA is ready to receive requests given that it normally processes millions of tax returns electronically. Applications will be automated and the number of agents increased. The telephone system will be able to handle over one million calls per day.
- **Wage subsidies** – which will be allocated three business days after the application for direct deposit, and in 10 days otherwise.

The Department of Employment and Social Development spoke about:

- **EI applications** – 400,000 applications per day are expected and just over 2 million applications have been received over the past two weeks.
- **EI entitlements** – individuals who qualify for EI benefits greater than \$500 would retain their EI entitlement during the period in which they receive the CERB; that period would not count against their EI benefits once CERB payments end, if they remain unemployed.

Meeting of 3 April 2020

Panel on Various Topics

Jack Mintz, President's Fellow, School of Public Policy, University of Calgary, spoke about:

- **The CEWS** – should be designed in a way that ensures that it is provided quickly to businesses. Further leveraging financial institutions would be desirable to help SMEs.
- **Support for start-ups** – the 30% reduction in revenue criterion for the CEWS is problematic for start-ups because some of them have not yet generated revenues but have made major expenditures. Support for start-ups could be provided through liquidity facilities for investment.
- **The energy and natural resource sectors** – are particularly affected and some provinces, where those sectors are important, could benefit from strengthening the Fiscal Stabilization Program.
- **Investment** – the government should stimulate investment to recover from the crisis, for example through fiscal and regulatory reform.
- **Expanded support for businesses** – subsidizing costs rather than only wages could be considered, as well as a refund of collected GST, although not all firms have to pay GST.

The Caledon Institute of Social Policy spoke about:

- **Rapid aid** – the government should administer aid quickly and resolve resulting issues later.
- **Eligibility criteria** – which should be simple and the administrative requirements minimal. The CRA should create a helpline to better CERB eligibility criteria, and the criterion for a 30% revenue loss to qualify for the CEWS should be made flexible.
- **A risk for employers** – as a result of the interaction between the CERB and emergency assistance for businesses, employers could be subject to lawsuits for layoffs, which may not be permitted. Layoffs that occurred within a specified period after the CERB was announced could be subject to a grace period.



- **The provinces and territories** – should not reduce their aid because doing so would counteract federal initiatives.
- **Financial support for businesses** – clarifications should be provided as to whether non-incorporated businesses are eligible for CEBA loans. Reporting and administrative requirements to the BDC should be minimized.
- **The establishment of an advisory group** – following the crisis, such a group could make proposals regarding ways to be better prepared to address problems we are currently experiencing.

The *Guilde des musiciens et musiciennes du Québec* spoke about:

- **Eligibility criteria for the CERB** – should be more flexible to account for independent workers in the arts sector, who often have multiple revenue sources that fluctuate widely and rapidly.
- **Guaranteed minimum income** – could be a simple solution to address shortfalls with the CERB.
- **Credit card interest payment forgiveness** – is important to artists and musicians who may be incurring larger than normal debt during the pandemic.

The Vanier Institute of the Family spoke about:

- **The socio-economic situation** – the Institute is studying the situation with a consortium of 165 researchers. Some relevant facts include:
 - spousal support – Canadian couples, overall, feel well supported by their spouses during confinement;
 - recent immigrants – who are more worried about the illness and their finances.
- **Charitable endowment funds** – the structure of the charitable sector should address the inability of charitable organizations to maintain services in times of crisis.

- **Disseminating information** – the government’s COVID-19 response should be designed in a manner that encourages community leaders to disseminate the information within their group.

The Association Hôtellerie Québec spoke about:

- **The tourism industry** – which has been strongly affected and will require long-term support because the industry is seasonal and revenues will drop over the high season (summer).
- **Domestic tourism** – the government should favour domestic tourism, but it should also invest to position Canada as the tourist destination of choice for visitors from abroad.
- **Small hotels** – the government must help small hotels that form part of a chain and do not receive direct aid.
- **Hotels used as temporary hospitals for non-COVID-19-related cases** – the industry sees it as an opportunity to contribute to the effort to resolve the pandemic, but the government should support training and the equipment to protect hotel employees.
- **Hotels used as shelters for women victims of violence and homeless individuals** – the industry sees it as an opportunity to contribute to the effort to resolve the pandemic, but the government should provide support and guidance for each specific clientele.
- **The eligibility requirements for the CEWS** – should be easier to understand and take a different form for each industry.

The Coalition of Concerned Manufacturers and Businesses of Canada spoke about:

- **Federal green economic policies** – of which some (carbon pricing, limitations on pipeline development) have encouraged manufacturers to leave Canada, so certain manufactured products essential to the pandemic (such as masks) are not available or made in Canada. Measures favouring companies (advantageous fiscal regime, investments in infrastructure) are essential.



- **The attribution of contracts** – the government should move faster on his responses to businesses in order to provide front-line workers with essential products for the pandemic.
- **Exempting capital gains** – for a period of 24 months as a temporary measure to spur economic growth, spur activity, spur assets moving.

The International Association of Machinists and Aerospace Workers in Canada spoke about:

- **Social distancing** – transport and manufacturing sector workers should be able to practice social distancing at their workplace and have access to PPE.
- **Wage subsidies** – should only be used to pay employees and not be used for executive bonuses or dividends.
- **The CERB** – the amount of the CERB should not be less than the amount that people would receive under the EI program. People living in areas with a high cost of living, such as northern areas, should receive additional support.

The Macdonald-Laurier Institute spoke about:

- **The growth of government expenditures** – the growth is very significant and it will be important to return to well-controlled public spending after the crisis, and not to make temporary programs permanent, although history has shown this to be the case after numerous crises (e.g., World War II, the 9/11 attacks).
- **The government response** – it is good that the government is primarily addressing individuals having lost their employment and businesses experiencing difficulties.
- **The risk of higher inflation** – if credit markets become unwilling to buy federal government debt, then the central bank may need to step in and buy that debt, which could cause higher inflation. Measures that overstimulate demand while production capacity is reduced could also cause inflation.

- **Support for businesses** – the easiest way for the government to ensure businesses can keep enough cash to make it through the crisis could be to stop collecting money from them, such as the GST and the federal fuel charge, or use existing programs and mechanisms.

Meeting of 8 April 2020

Panel on Indigenous Issues

The Assembly of First Nations spoke about:

- **The vulnerability of First Nations to COVID-19** – which is due to overcrowded housing, a lack of clean water for certain First Nations, and higher rates of underlying health issues.
- **Remote First Nations communities** – for whom access to personal protective and other equipment, water, food and medevac transportation might be challenging.
- **First Nations businesses** – which will need support for the duration of the pandemic and access to programs such as the CEWS and loan programs.
- **First Nations governments** – more funding is needed to support the activities of First Nations governments, including through the Band Support Funding program.
- **Federal funding for COVID-19 response measures** – 10% of future funding should be made available to First Nations immediately, including for meeting the health care needs of their growing populations and addressing child poverty.
- **Decision-making about future measures** – First Nations should be involved, including in relation to the allocation of resources and methods of distribution.

The Assembly of First Nations Quebec-Labrador spoke about:

- **Decision-making about future measures** – First Nations should be involved, including in relation to the allocation of resources and methods of distribution.



- **Public safety and security** – the need for security services of certain First Nations communities, which do not have their own policing services and have made requests for accessing security services from private agencies or the Department of National Defence, needs to be addressed.
- **Testing** – a number of communities could not conduct testing themselves as that would require the implementation of provincial protocols.
- **Housing** – there is a need for an additional 10,000 affordable housing units in Quebec, without taking into account the impacts of the COVID-19 pandemic.
- **Tourism** – a number of First Nations communities in Quebec rely on tourism for their economic development and will need support to mitigate the impacts of the COVID-19 pandemic.

The Dene Nation spoke about:

- **The vulnerability of Indigenous communities** – for example, ten communities in the NWT do not have a Royal Canadian Mounted Police office and eight do not have any full-time nurse.
- **Staying on the land** – federal funding will allow a number of Dene families to stay on the land as a way to maintain safer physical distances than in their home communities; further funding should be provided to allow families to continue to stay on the land.
- **Support for elders** – financial support should be provided to elders, who may not be able to stay on the land, or face challenges in accessing food; such support should not be clawed back from their pensions or other income support.
- **Funding for urban Indigenous organizations and communities** – the Dene Nation has applied for \$800,000 in federal funding, in part to establish wellness programs to combat alcohol and cannabis abuse during the pandemic.
- **The distribution of funding** – federal funding for the Dene Nation should not be provided through the government of the Northwest Territories, but directly to the Nation.

Eagle Spirit Energy Holding Ltd. spoke about:

- **Indigenous Peoples' participation in the economy** – policies should allow such participation, including in natural resource projects, as well as the setting of environmental rules for these projects.
- **The Eagle Spirit Pipeline project** – which, if approved, would generate \$6.5 billion in personal and income taxes and \$17.5 billion in royalties and other taxes, and create 171,000 permanent jobs in Western Canada as a result of increased oil production.

The Métis National Council spoke about:

- **The funding allocated to the Métis Nation** – federal funding of \$30 million has been provided to Métis governing members to provide immediate support to Métis families and elders, such as food, income and rent supplements.
- **The Métis capital corporations** – which have paused loan payments for their client SMEs and are providing \$17.3 million in interest-free bridge loans to allow them to survive; these loans should be guaranteed by the federal government through CEBA or in some other way. CEBA criteria also need to be adjusted to allow some of their client SMEs to be eligible, such as those who pay themselves dividends.
- **Access to PPE and other supplies** – the Métis National Council has been in the process of purchasing certain supplies for Métis communities from China, such as masks and disinfectant, as a result of the lack of support from the federal and provincial governments to acquire such supplies.
- **The lack of health infrastructure in Métis communities** – as a result of the federal and provincial governments not recognizing responsibility for the Métis Nation.

Panel on Tourism and Hospitality

Alliance de l'industrie touristique du Québec spoke about:

- **The CEWS** – the six weeks required to access this funding may be very long for some small businesses, and this time frame should be reduced to help businesses meet their cash flow needs.



- **The work-sharing program** – should be adapted to the current seasonal nature of our tourism industry. The program should be extended to seasonal employees and should provide the flexibility to create versatile work units with complementary skills.
- **Rental rates and fees for the use of government infrastructure** – should be waived instead of deferred, as the impact of the pandemic will last several years.

Hotel Association of Canada spoke about:

- **The government's SME loan and guarantee program** – should work on a priority-based structure so that the most vulnerable businesses get access faster. The government should also guarantee bank loans to businesses that were hardest hit by the pandemic and were otherwise solvent beforehand.
- **The government's definition of a "medium-sized business"** – does not account for varied ownership structures, and should treat each hotel as a separate business.
- **The CEWS** – which should be extended until revenue losses are below 30%.

Indigenous Tourism Association of Canada spoke about:

- **Pandemic related economic stimulus** – which flows through the traditional networks such as EDC, the BDC, organizations like the regional development agencies and major banks. However, there are challenges to support indigenous tourism small businesses through these networks which should be addressed.
- **Loan structures** – many indigenous businesses do not access capital through traditional banks, and should be considered in the government's COVID relief strategy.
- **The Business Credit Availability Program (BCAP)** – that an indigenous BCAP be created, and that it flow through the indigenous network.

Northwest Territories Tourism spoke about:

- **The CEWS** – which may not apply to small seasonal tourism businesses as they may not experience a 30% revenue drop until the season is over. The program should be adapted to ensure that these businesses have enough liquidity to keep their operations afloat.
- **The CEBA** – which requires organizations to demonstrate they have paid between \$50,000 and \$1 million in payroll by 2019. However, small companies may not have their owners on the payroll, so they are not going to be able to meet these thresholds, which should be corrected.
- **Program clarity** – the CERB and BCAP should have clearer eligibility and application processes.

Tourism HR Canada spoke about:

- **Employee training and retention** – research done on economic recovery has shown that investment in training in the early stage of these pandemic-type situations resulted in the highest return on investment when it came to economic recovery. The government should act soon to fund support for training and to help businesses retool so that they can successfully recover. For example, a tax credit and payment during a dedicated time off where workers complete skills training.

Tourism Industry Association of Canada spoke about:

- **The CEWS** – which may not apply to small seasonal tourism businesses as they may not experience a 30% revenue drop until the season is over. The program should be adapted to ensure that these businesses have enough liquidity to keep their operations afloat.
- **The CEBA** – which may not be accessible to many tourism operators, as many small rural and seasonal businesses do not meet the minimum \$50,000 payroll criterion.
- **The SME loan and guarantee program** – should be changed to address the tourism industry's liquidity concerns.
- **Specific tourism relief packages** – have been implemented in other jurisdictions, and the government should find similar solutions to address the particular needs of this sector.



UNITE HERE Canada spoke about:

- **Wage subsidies** – need to come with guarantees or requirements to ensure that participating employers retain their workforces and that employee medical benefits are maintained.
- **The CERB** – is less than the provincial minimum wage for a full-time hotel or hospitality worker in many provinces. It encourages the government to consider a wage replacement that would replace 80% or more of an individuals' income to get through this extraordinary period.

Meeting of 9 April 2020

Panel on Small and Medium-Sized Businesses

The Canadian Chamber of Commerce spoke about:

- **The CEWS** – the government should consider a middle-ground subsidy for companies that can only demonstrate a 20% or 25% revenue reduction. Businesses that needed to close due to the pandemic should not benefit from the subsidy.
- **The CEBA** – the government should be more flexible on the eligibility criteria for the CEBA as some entrepreneurs pay themselves through dividends, which are not currently accepted as eligible salary.
- **Credit card fees** – the government should waive the 1% additional fee charged by the credit card company for manual transactions during the pandemic as many businesses are doing more noncustomer-facing transactions and more credit card transactions are being conducted over the phone.

The Canadian Federation of Independent Business spoke about:

- **Cash flow** – the business community recognizes that helpful programs have been established by the government, but it should have started earlier. More help will be needed since as much as 30% of businesses do not have the cash flow necessary to pay their current month's bills, let alone the bills of the coming months.

- **The CEWS** – the government should exempt businesses with a couple of hundred employees or fewer from the 30% revenue reduction test. A lot of business owners who would likely qualify to the CEWS are worried about even applying, because they are not sure how they are going to be able to demonstrate a revenue reduction of 30%.
- **Layoffs** – many layoffs have happened because support programs were not available at the beginning of the crisis.
- **The CEBA** – the government should expand the eligibility criteria for the total salary admissible to the CEBA (which is between \$50,000 and \$1 million) as it prevents some businesses from benefiting from this measure.

Fédération des chambres de commerce du Québec spoke about:

- **The CEWS** – the government should extend the CEWS for some business, particularly those in the professional services sector, as they will feel the full effects of the crisis several months after the reopening of the economy.
- **The conversion of loans to grants** – the government should offer a loan convertible into a grant on the condition that no layoffs are made and that all employees are retained at least three months after the COVID-19 crisis.
- **Reopening of the economy** – the government should increase and accelerate investments in certain sectors, particularly in the areas of information technology, research, technological innovation and transportation infrastructure in order to increase Canada's productivity.

Moodys Gartner Tax Law LLP spoke about:

- **The CERB** – the government should make the CERB available to the widest number of people possible, even if people at high income levels get access to the CERB and have to pay it back fully as part of their 2020 income tax filing.
- **Wage subsidies** – the government should impose conditions on wage subsidies beneficiaries. For instance, businesses should agree to cap salaries of all employees, especially the owners and shareholders. In



addition, certification must be obtained from businesses that employees should be laid off without the wage subsidy.

- **Economic recovery** – small businesses need financial assistance now to be prepared for the economic recovery. Like most Canadians, small business owners are worried and scared, and in some cases their lifelong efforts are in danger of disappearing along with their employees' ability to earn a living.

Quebec Employers' Council spoke about:

- **Cost increases** – businesses are not all affected by significant revenue losses, but many are facing significant cost increases. The latter should also be eligible for wage subsidies.
- **Economic recovery** – the government should explore the possibility of introducing assistance programs specific to the sectors where the effects will be long-lasting. Specifically, sectors where customers or employees are required to be in limited spaces and cannot meet the physical distancing or protection standards.

Panel on the Financial and Banking Sector

The Canadian Bankers Association spoke about:

- **Debt repayment measures for individuals** – Canada's banks are offering different measures to their clients impacted by COVID-19 on all forms of lending, including mortgages, lines of credit, personal loans and credit cards. As of 8 April 2020, the Association's member banks have provided help through mortgage deferrals or skipping a payment to almost 600,000 Canadians. Banks have also helped an additional 200,000 Canadians to manage their credit card payments by deferring payments and offering discounted interest rates.
- **Credit measures for SMEs** – Canada's banks, who serve three million SMEs, had authorized more than \$247 billion in credit to this sector as of September 2019. In response to the current strains on businesses, the Association's member banks have extended operating lines of credit and introduced a range of flexible measures for these loans, including deferrals.

- **Banks' strong position to deliver relief programs to Canadians** – banks hold significantly more capital entering the COVID-19 crisis than they did entering the global financial crisis in 2008. From the end of 2009 to the end of 2019, the total capital of banks in Canada has more than doubled, from \$163 billion to \$336 billion and the current provisions for credit loss among Canada's six largest banks stand at more than \$10.4 billion.

The Canadian Credit Union Association spoke about:

- **Measures for affected clients** – credit unions have moved rapidly to deliver financial relief by reducing credit card and loan interest rates, implementing mortgage deferrals and increasing tap limits to slow the spread of COVID-19. Credit unions report that 98% of those seeking relief have been approved.
- **The CEBA** – credit unions are pleased to be brought into the CEBA program. This has the potential to help hundreds of thousands of small businesses and it will be of the utmost importance that the government follows through on this commitment to on board every Canadian credit union into this CEBA program swiftly.

Canoe Financial spoke about:

- **The Canadian energy sector** – the sector was already affected by the lower prices of oil and gas before the pandemic. It has been strongly impacted and it has not benefited much from programs such as the wage subsidy, since oil and gas extraction companies require a lot of capital and few employees.
- **The monetization of past tax losses** – tax losses are assets of the companies and also liabilities to the government as they may offset future income over time. The government should buy tax losses from energy sector business to give them access to liquidity.

The Canadian Centre for Policy Alternatives spoke about:

- **The CEWS** – there is a strong foundation to support private companies but the CEWS raises particular uncertainties, notably that it may be used to pay dividends. The government should prevent companies from paying dividends or conducting share buybacks to enrich shareholders while they are receiving 75% of their payroll from the federal government.



- **The CERB** – the CERB program is more efficient than EI because it is offered to people without employers, such as independent workers who sustained significant revenue losses. The CERB should also include those who lost their employment before 15 March 2020 and who were not eligible for EI.

Meeting of 16 April 2020

Bank of Canada

The Bank of Canada spoke about:

- **Monetary policy** – the Bank of Canada decreased its policy interest rate, the target for the overnight rate, to 0.25%, its effective lower bound, in response to the collapse in oil prices and public health measures to contain COVID-19.
- **Its support for financial markets** – the Bank of Canada has taken a number of measures to ensure financial markets function well, including:
 - programs to purchase at least \$5 billion of Government of Canada bonds per week and to increase the amount of treasury bills it acquires at auctions to up to 40%;
 - programs to purchase up to \$50 billion in provincial government bonds and up to 40% of new provincial money market securities;
 - measures to ensure that financial institutions have enough liquidity; and
 - programs to purchase corporate bonds, commercial paper and bankers' acceptances.
- **Its economic forecast** – since the economic outlook depends on how long containment measures will be maintained, the Bank has decided not to produce a specific forecast for its April Monetary Policy Report, but rather presented a “best case” scenario and a “more severe” scenario.

Minister of Finance and Departmental Officials

The Minister of Finance spoke about:

- **The CERB** – the CERB has begun to be distributed. People with income up to \$1,000 will be eligible for the CERB. Those without employment before the pandemic, those who had exhausted their employment-insurance benefits, and seasonal workers will all be eligible.
- **A wage supplement for essential workers** – the government worked with the provinces to offer a wage supplement for essential workers, who may have low salaries, sometimes lower than the CERB.
- **Eligibility criteria for the wage subsidy** – have been reviewed, and businesses that lost 15% of their revenues will be eligible. Revenues taken into consideration can be from the beginning of 2020 or the beginning of 2019.
- **Employer EI and pension contributions** – will be reimbursed to employers that are providing their employees paid leave throughout the pandemic.
- **The CEBA** – will be available to all employers paying total salaries between \$20,000 and \$1.5 million in 2019, instead of between \$50,000 and \$1 million as initially planned.
- **Support for Indigenous businesses** – the government will be offering interest-free loans of \$300 million and subsidies to Indigenous businesses that do not have access to other government programs.

The Department of Finance spoke about:

- **Support for the territories** – the government has announced a number of measures to support the territories during the COVID-19 pandemic, including \$72.6 million to territorial governments for health and social services, \$17.3 million to territorial governments to support northern air carriers, \$15 million to the Canadian Northern Economic Development Agency for the delivery of non-repayable support to businesses and \$25 million to Nutrition North Canada to increase subsidies for food and personal hygiene products.

The Canada Revenue Agency spoke about:

- **Aid programs** – the GST rebate and the accrued amounts for the Canada Child Benefit and the CERB were rolled out according to the required



timelines. The wage subsidy is also expected to be allocated on time, namely three to six weeks after the parameters of the current program were defined. The portal should be operational on 27 April 2020 and the first transactions should take place the week of 4 May 2020.

- **Its workload** – CRA call centres are normally very busy due to income tax season, and they have received additional calls due to the pandemic-related problems businesses and individuals are facing, and the new programs that have been created.
- **Income tax filing** – the filing deadline has been extended to 1 June 2020. It is difficult to extend it further because many payments made on 1 July 2020 or later depend on the amounts declared the previous year.

The Department of Employment and Social Development spoke about:

- **Students** – those working part-time may be eligible for the CERB. However, those working only through the summer, for the moment, do not have access, but this may be modified in the future.
- **The CERB** – when designing the CERB, the government focused on three main criteria: it had to be simple, and delivered quickly and safely.

Meeting of 17 April 2020

Panel on Housing and Homelessness

Dans la rue spoke about:

- **Access to housing** – establish measures to prevent evictions and provide guaranteed minimum income to support individuals leaving institutions, such as prisons, who are looking for housing.
- **Psychological and psychiatric support** – develop psychological and psychiatric assistance programs as well as follow-up services at home. Ensure that psychosocial services are adapted to the context of the pandemic.
- **Youth homelessness** – establish preventative measures for families and in schools for youth leaving youth protection centres.

- **Access to education and employment programs for youth** – support self-reliance among youth by ensuring access to education and employment programs.

The Front d'action populaire en réaménagement urbain spoke about:

- **Moratorium on evictions** – ensure that the eviction moratorium applied during the pandemic continue post-pandemic to support low-income households such as retirees and social assistance recipients.
- **Income support** – provide additional income support to low-income individuals to meet rent obligations, particularly for persons living in urban cities such as Montreal, Toronto and Vancouver.
- **Access to grants and interest-free loans to meet basic needs** – the government should establish a contingency fund for low-income individuals. The fund would consist of grants and interest-free loans to support debt repayment.
- **Funding for the emergency rent supplement program and social housing** – provide financial support so that the provinces can administer rent supplement programs and allocate funding to rehabilitate social housing.

The Lookout Housing and Health Society spoke about:

- **Access to health care** – provide access to health care to low-income individuals that focuses on trauma recovery and wellness of those who are socially isolating during the pandemic.
- **Federal dental program** – establish a federal dental program to support individuals with addictions.
- **Access to funding from the Canada Mortgage and Housing Corporation (CMHC)** – simplify access and implementation of CMHC funds for housing.

Mortgage Professionals Canada spoke about:

- **Reduce the capital requirements for mortgage insurers** – reduce the required premiums for mortgage insurers, making access to the insured



mortgage purchase program and other programs easier for lenders and borrowers.

- **Insured mortgage products** – introduce additional insured mortgage products to support the least fortunate owners and renters.
- **Funding support for homeowners and renters** – provide additional federal funding to municipalities, non-governmental organizations and charitable organizations to assist homeowners and renters affected by the pandemic to manage their credit obligations.

The Siloam Mission spoke about:

- **Funding for organizations serving the homeless** – provide additional investment to organizations serving the homeless population to offset the reduction in donations during the pandemic.

The Centraide United Way Canada spoke about:

- **The CERB rental support top-up** – provide financial support to low-income individuals by providing a supplement of 30% to 50% of the average rental cost in a market.
- **The emergency rent benefit program** – provide financial support for rental costs to low-income individuals who do not qualify for the CERB.
- **Investing in supportive housing** – provide additional federal funding to build supportive housing units.

The West Neighbourhood House spoke about:

- **Tax filing for low-income individuals** – implement automatic income tax filing for low-income earners since volunteer tax clinics are closed during the pandemic.
- **Expanding housing options for low-income individuals** – develop an inclusive housing system for low-income earners that:
 - provide public and not-for-profit charitable housing providers the exclusive role of taking care of the housing needs of lower-income Canadians;

- provide not-for-profit charitable housing providers with the grants – not loans – needed to build or purchase housing; and
- preserve existing affordable housing by providing an incentive to private landlords to sell their buildings to not-for-profit charitable organizations.

Panel on Rural and Remote Communities

The Canadian Federation of Agriculture spoke about:

- **Emergency funding** – implement an emergency fund that can provide expedient financial support to farmers and food businesses to help address unforeseen challenges.
- **Enhancing Canada’s Business Risk Management (BRM) programs** – address immediate financial constraints through AgriInvest and provide confidence that farmers will receive adequate support from AgriStability if they incur significant losses in 2020. The AgriInvest stimulus would be 5%, based on allowable net sales from 2018 while the AgriStability coverage rate would return to 85% and the reference margin limit would be removed.
- **Priority access of PPE to agri-food workers** – prioritize the access to PPE for all agri-food workers.
- **Working in the agri-food sector** – implement measures to encourage Canadians to work on farms and food-processing plants.

Cleanfarms spoke about:

- **Plastics in the agricultural and agri-food industries** – reinforced the importance of how plastics protect Canadian agriculture.
- **Recycling supply chain for plastics** – recycling plants were facing pressure before COVID-19 and are closing for health and safety reasons, creating stockpiles of plastics that cannot currently be recycled into the economy and turned into new products.

The Forest Products Association of Canada spoke about:



- **Improving the CEWS** – proposed fixes to the wage subsidy program are the following:
 - implement a segmented approach when applying the 30% revenue decline criterion. Forestry companies have multiple segments and mills and, in many cases, will not meet this criterion across all segments. The government is asked to consider a segmented approach (e.g., mill by mill);
 - implement a sliding scale approach such that companies facing a 10% or 15% decline qualify for a 40% or 50% subsidy.

The Northwest Territories Association of Communities spoke about:

- **Funding for municipal governments** – funding support to address the immediate response to the pandemic. The financial impacts include reduction in tax revenue, user fees and additional costs. Their support is required to support broadband, housing, municipalities and infrastructure.
- **Funding for housing** – increasing the funding for housing in the NWT.

The Union des producteurs agricoles spoke about:

- **BRM program funding** – restore funding of BRM programs to levels prior to the 2013 federal budget or a 15% increase from current levels.
- **Emergency funding for agri-food sector** – create an emergency fund for the agri-food sector and to restore the AgriStability program to 2013 levels or a 15% increase from current levels.
- **Enhancing the AgrilInvest program** – increase funding for the AgrilInvest program in 2020 or a 15% increase from current levels.
- **Adjustments to the CEBA** – amend existing rules to allow small farms setup as partnerships to be admissible for loans through the CEBA.

The Ville de Senneterre spoke about:

- **Enhancing and broadening the Gas Tax fund** – enhance the fund and adjust the program for broader use. It should allow for community-level projects, not just major infrastructure projects.

- **Youth summer job funding** – expand and broaden the use of summer job funding for youth employment.
- **Decentralizing public services** – deliver local and economic development services in remote communities in Quebec.

Meeting of 23 April 2020

Panel on the Hospitality Industry

Javaroma Gourmet Coffee and Tea spoke about:

- **The CEWS** – which could be increased to 100% of the employees' working income.
- **Commercial rent assistance** – which is important for the survival of small businesses.

The Manitoba Restaurant and Food Services Association spoke about:

- **The CERB** – which can prevent hospitality workers from returning to safe work environments.
- **Tax Treatment** – the CRA could adjust the criteria for deductible business meals to assist the hospitality industry.
- **A social distancing subsidy program** – available for businesses who require changes to their restaurant operations and floorplan to ensure that they meet the guidelines of social distancing in the dining room, the lobby and in the kitchen.
- **Commercial rent assistance** – which is important for the survival of small businesses.

Oliver and Bonacini Hospitality spoke about:

- **The CEWS** – could include a low-interest or no-interest government-backed loan to bridge the period before government reimbursement begins.



- **A forgivable loan program** – provide a percentage of an operator's prior year net revenue as a means of support through the mandated closure and give operators enough capital for a restart.

Restaurants Canada spoke about:

- **Commercial rent assistance** – rent payment is by far the highest fixed cost in this industry, and this assistance could be a percentage that matches revenue losses. This should be maintained until consumer confidence rebounds.
- **Commercial evictions** – an immediate moratorium on evictions for commercial tenants, which would relieve pressure while stakeholders continue to develop solutions for the long term.
- **Tax relief** – granting waiver on GST/HST for a quarter would be beneficial to the industry, as would a subsidy based on a percentage of 2019 revenues and an extension of the wage subsidy qualifying periods.

Superior Lodging Corp spoke about:

- **The CEWS** – should be extended for businesses that will take longer to recover; for example, until revenue losses are below 30%.
- **Pandemic related bank loans** – should be based on the property rather than the corporate entity. For example, if a number of corporate entities own a number of hotels, and as a result of the way the loan process is set up, they are only entitled to one loan. Loan qualification must also be adjusted or the hotel industry will not be able to make use of them.
- **Tax relief** – the GST/HST could be eliminated on hotel use for an interim period, and the deductibility of entertainment expenses could be considered to incentivize travel, as could a subsidy to support low room rates.

The Tourism Industry Association of Prince Edward Island spoke about:

- **The CEWS** – should be extended to September 2020 to help operators plan for opening their operations and for proper staffing.

- **The EI program** – should be extended to support seasonal staffing to meet their minimum qualification weeks of work, or covering what would have been their EI in the fall and winter.
- **Pandemic related bank loans** – lending agencies and financial institutions should be encouraged to offer interest deferrals of 12 to 18 months.
- **Utilities** – such as electricity, telephone, internet and other services, could be encouraged to defer payments and rollback their rates during the pandemic to support businesses.

Panel on Owner Operators

Salah Elsaadi, Business Owner, spoke about:

- **The CEBA** – may be inaccessible to small businesses that pay their owners through dividends.
- **Tourism** – small businesses in large Canadian cities depend on tourism for their revenues, and the government will need to incentivize travel to support the economy.

The Canadian Cattlemen's Association spoke about:

- **A “set-aside program”** – should be created to address the severe processing shortage by putting a set number of cattle on a maintenance diet rather than the growth diet they would normally be on.
- **Insurance premiums** – record-high premiums should be addressed as they place a significant burden on farming operations.
- **The advance payments program** – should be adapted like the program for canola producers last year in order to provide added liquidity and flexibility for the beef and cattle sector.

The Canadian Federation of Independent Business spoke about:

- **Business closures** – according to a Canadian Federation of Independent Business survey of its members, 21% of businesses across Canada are open, and 80% of SMEs across Canada are closed either completely or



partially closed. 55% of members have seen their sales drop by 50% or more.

- **The CEBA** – 20% of businesses are ineligible for the program, such as family businesses that only pay dividends. They suggest that if companies can demonstrate \$1,700 in payroll for January or February, that they should be allowed access to the program.
- **The payroll tax rebate** – which should be expanded to all firms, not just those that have staff on furlough.
- **The CEWS** – which should be extended beyond 2 June 2020, as there are so many businesses in tourism and other key sectors that will face continuing difficulties beyond the summer season.

The Canadian Pork Council spoke about:

- **The pandemic's impact on the industry** – on average, producers stand to lose \$30 to \$50 per pig they sell in 2020, and pork producers request that the government take immediate targeted action so that they can remain operational.

Sentiom Inc. spoke about:

- **The CEWS** – may not be available to companies that subdivide their operations into two more companies, as they may not meet the specific requirements that the overall group of companies would meet. It also disincentivizes businesses pivoting their operations with success and is counterproductive to economic recovery.
- **Existing systems** – such as payroll remittances, GST reports and the direct deposit system with the CRA, could allow everyone to apply a credit on their next payroll by themselves. This credit that would decrease predictively every month to provide time to address the pandemic related issues and an incentive for businesses to pivot their operations.
- **Economic certainty** – is not fostered by a high number of hastily created pandemic related programs.

- **Universal basic income** – could reduce the risk for every Canadian to become an entrepreneur and allow Canadians to focus on trying fit into the new economic reality.

Meeting of 24 April 2020

Panel on Municipalities, Provinces and Territories

The City of Burnaby spoke about:

- **Adapting assistance programs to local governments** – the government should support local governments during the COVID-19 pandemic by making the emergency wage subsidy and the Canada Emergency Commercial Rent Assistance available to them. The closure of facilities such as recreation centres, skating rinks, libraries and cultural centres has resulted in considerable loss of revenue for Canadian municipalities. For example, the City of Burnaby is currently losing between \$5 million and \$6 million per month because of the COVID-19 pandemic.
- **Layoffs** – loss of revenue and additional expenditures have forced the City of Burnaby to lay off 1,500 employees. The government should provide local governments with funding like the financial aid programs offered to businesses. That would enable many cities to recall laid-off staff so they can provide the services required in the community.

The City of New Westminster spoke about:

- **The CEWS** – the COVID-19 pandemic has resulted in a number of social problems in the city of New Westminster and many other Canadian cities. The government should extend the CEWS to local governments so they can bring their workers back to work.
- **Public transit** – the government must immediately look at opportunities for financial assistance to keep public transit viable across Canada. Because of the COVID-19 pandemic, transit ridership has declined significantly along with revenues for transit operators. An efficient public transit network is vital to transporting essential workers during the crisis and during the economic recovery.

The City of St. Albert spoke about:



- **Budget deficits** – some municipalities have cash reserves and can use their investments to deal with future deficits, but others do not. The government needs to be ready to help more and more municipalities to varying degrees depending on their financial needs. The economic impact will differ depending on how long the COVID-19 pandemic lasts.
- **Economic recovery** – the government should provide financial support to municipalities because it is in the best position to access credit at affordable rates. Encouraging municipalities to take on more debt or run a deficit will only delay economic recovery once the COVID-19 pandemic is over.

The Federation of Canadian Municipalities spoke about:

- **The CEWS** – the government should provide the emergency wage subsidy to municipalities. The COVID-19 pandemic has resulted in the loss of some 25,000 municipal jobs, and another 7,000 temporary jobs have gone unfilled.
- **Taxation authorities** – governments need to rework the municipal funding model and grant municipalities new taxation authorities and more autonomy over their expenditures. These discussions should happen after the COVID-19 economic slowdown.

The Government of the Northwest Territories spoke about:

- **Adapting assistance programs to the resource sector** – the government should adapt its financial assistance programs to help companies in the mineral resource sector. Many companies in the mineral resource sector are too large or their corporate structure is such that they do not qualify for government programs. Some of these companies have taken steps to send their workers home while keeping them on the payroll.
- **Small remote communities** – the COVID-19 pandemic exposed the depth of economic and social vulnerabilities in the NWT, particularly in small communities. The government should invest in infrastructure in small remote communities to improve access to health care and reliable Internet connectivity.
- **Overcrowded housing** – the government should invest in quality housing to reduce transmission of COVID-19. Overcrowded housing has put more

people, some of them already in poorer health, into contact with one another, which has helped transmit COVID-19.

The Municipalité régionale de comté de Témiscamingue spoke about:

- **Adapting assistance programs for very small businesses** – the government should review the eligibility criteria for all its business assistance program. Often, the criteria prevent very small businesses from accessing that assistance because they do not meet the thresholds set by the government.
- **High-speed Internet** – the government should declare high-speed Internet access an essential service across Canada. The COVID-19 pandemic forced people into isolation, and people in rural communities, many of them without access to quality high-speed Internet, have had problems making online purchases, teleworking, and accessing telemedicine and distance learning.
- **Support for local media** – the government should buy ad space in local media and offer it to SMEs. That way, the government would support both local media and local small businesses.

The Saskatchewan Association of Rural Municipalities spoke about:

- **High-speed Internet** – the government should declare high-speed Internet service essential across Canada. The COVID-19 pandemic forced people into isolation, and people in rural communities, many of them without access to quality high-speed Internet, have had problems making online purchases, teleworking, and accessing telemedicine and distance learning. Many residents of Saskatchewan’s rural municipalities remain socially isolated.
- **The CEWS and CEBA** – the government should adapt its financial assistance programs to help farmers. Access to the federal government’s business supports, including the CEWS and the CEBA, may be limited because of how many farming operations are structured.
- **Carbon taxes** – the government should exempt agricultural producers from the carbon tax or offer other direct assistance measures to offset these costs. Increases to the carbon tax in April 2020 added to the cost of fuel, production and transportation for agricultural operations.



The St. John's Board of Trade spoke about:

- **Financial assistance for businesses** – the government should deliver financial assistance quickly to businesses whose revenue has dropped significantly because of the COVID-19 pandemic. Several weeks from now will simply be too late, and many businesses will have to close their doors, some of them permanently.
- **The CEBA** – the government should expand the eligibility criteria for the CEBA so that sole proprietors who have not incorporated can access the program.

Panel on Various Topics

The Canadian Alliance of Student Associations spoke about:

- **The Canada Emergency Student Benefit** – international students who are stuck in Canada because of the COVID-19 pandemic can receive the CERB if they worked enough previously, but they are not eligible for the Canada Emergency Student Benefit. The government should give international students the same benefits as Canadian students because the COVID-19 pandemic has disrupted international travel.
- **Research grants for students** – the government should ensure that the extension of research grants comes with adequate funding. Student researchers also need financial and technical resources so that they can complete their projects.

Carleton University spoke about:

- **Business survival** – Statistics Canada data says that there are roughly 1.2 million small businesses in Canada with fewer than 99 employees, and they provide 70% of all the jobs. The COVID-19 pandemic may very well kill more small businesses than Canadians over the next 12 months. That is why the government's fiscal and monetary policies should also focus on making sure SMEs survive.
- **Economic recovery** – the government should develop an economic recovery plan, as Germany, Denmark, Saskatchewan and Quebec are doing, to ensure the survival of our society. The economic recovery plan

must include all sectors of the industry and take into account the risk of COVID-19 transmission.

The Community Food Centres Canada spoke about:

- **Food insecurity** – the organization is grateful for the \$5 million it received from Agriculture and Agri-Food Canada to help Canadian organizations provide emergency food assistance to Canadians hardest hit by the COVID-19 pandemic. Before the COVID-19 crisis, 4.4 million Canadians were food insecure, and 65% of those people were employed but did not make enough money to put food on the table. The COVID-19 pandemic exacerbated the situation.
- **Economic recovery** – the government’s \$100 million assistance package had a very positive short-term impact and supported many people through a very difficult time. However, food banks will never solve hunger. The government should create a social infrastructure and an economy that produce jobs that enable people to actually make a living and take care of themselves and their families.

The Conseil national des chômeurs et chômeuses spoke about:

- **The CERB** – the situation improved after Parliament introduced the CERB, and people are beginning to feel reassured. However, the services provided by Service Canada are dysfunctional and highly insufficient, sometimes even chaotic, and the government needs to do better.
- **Government communication** – the government should launch a major ad campaign in mainstream media outlets to inform people about the many programs in place and their terms and conditions.

The Corona School of Gymnastics spoke about:

- **Commercial rents** – because of the COVID-19 pandemic, many gymnastics schools and other amateur sports organizations will have no revenue for an extended period of time. The government should provide amateur sports associations with financial support to help them pay the rent and resume their activities after the crisis.

Universities Canada spoke about:



- **Support for students** – the sector is pleased with the government’s \$9-billion investment to support students, which includes the Canada Emergency Student Benefit, changes to student financial aid, and support for job opportunities, work learning opportunities and volunteer service.
- **Economic recovery** – the government should provide universities with financial support during the COVID-19 pandemic. Universities are under severe financial pressure, and significant layoffs are imminent. This will imperil universities’ ability to help restart the Canadian economy once the COVID-19 pandemic is over.

The University of British Columbia spoke about:

- **The CERB** – getting people to apply for the emergency response benefit through the CRA was the government’s best solution during the COVID-19 pandemic. If the government had used the 2018 tax filer database, it would have had to take into account people dying, being born, moving and changing banking information. Checking all those things for 30 million people would have delayed getting money out to recipients.
- **Economic recovery** – the government should make it clear to employers and workers how the transition will happen once the emergency benefits end. For example, a company that is receiving a wage subsidy and needs to make hiring decisions in May 2020 will want to know right away if the subsidy will still be there in June, July and August 2020.

Meeting of 30 April 2020

Parliamentary Secretary to the Minister of Finance and to the Minister of Middle-Class Prosperity and Associate Minister of Finance and Departmental Officials

The Parliamentary Secretary to the Minister of Finance and to the Minister of Middle-Class Prosperity and Associate Minister of Finance spoke about:

- **Economic stabilization measures** – providing \$146 billion in direct support to workers and businesses and more than \$85 billion to meet liquidity needs of businesses and households through tax and customs duty payment deferrals.

- **CERB applications** – more than seven million applicants have applied to the CERB.
- **Support for students and recent graduates** – \$9-billion plan to specifically help students and recent graduates. Proposed the Canada Emergency Student Benefit, which would give students \$1,250 a month from May to August 2020, with more support for students with dependents or those living with disabilities.
- **Job opportunities for youth** – creating and extending up to 116,000 jobs and other opportunities for young people in sectors that are on the front line of the pandemic. If students want to volunteer to help in the fight against the spread of COVID-19, they could be eligible for a grant through the Canada Student Service Grant of between \$1,000 and \$5,000.
- **CEWS applications** – on the first day applications were being accepted, 44,000 employers submitted applications.
- **CEBA Applications** – to date, almost half a million applications were approved, totalling more than \$18 billion in support.
- **The Canada Emergency Commercial Rent Assistance program** – which provides qualifying property owners with a 50% forgivable loan, in exchange for their providing a rent reduction of at least 75% to tenants who pay less than \$50,000 a month in rent or who have been forced to close because of COVID-19 or had their revenues drop by at least 70%.
- **Financing support for SMEs** – investing \$675 million to give SMEs financing support through the regional development agencies.
- **The Emergency Support Fund for Cultural, Heritage and Support Organizations** – which provides \$500 million to address the financial needs of organizations in these sectors so that they can continue to support artists and athletes.

The Department of Finance spoke about:

- **Qualifying for CEBA** – there are around 1.2 million businesses with employment between one and 99. Over a million businesses have access to the CEBA, based on the current thresholds.



- **Eligibility of elected officials to CEBA** – an adjustment has been made to the attestation to clarify that the constraint is put in place for federal elected representatives only. It currently says that elected officials do not have access to this loan if they control a business. For others, there is no such constraint anymore.
- **Success outcomes for CEBA** – the intent was to be able to provide support broadly and rapidly. Within two weeks of establishing the program, 500,000 loans with a total value of \$20 billion were extended to small businesses. The rapidity of the deployment and its broad scale and scope suggests that the CEBA was successful.
- **Qualifying for CEWS** – there is a rule in the framework legislation that essentially deems that a business qualifies in the second period if it qualified in the first period. The purpose of that rule is to provide added certainty to an employer, so it does not fluctuate in and out of the program. That would automatically qualify a business for the second period. If a business did not qualify in the first period but qualified in the second period, it would be deemed qualified in the third period.
- **Scenario forecasting** – each of the programs has a duration, whether it is 12 weeks for the wage subsidy or 16 weeks for the CERB. The Department is actively examining what the evidence is, in consultation with health experts, to understand how and when the economy starts and what the sequencing will be and the implications for all of the programs put in place.
- **Workplace reintegration** – looking at other things to make sure that people can and will return to the workplace. These include working with provinces and territories on a wage subsidy or a top-up.

The Department of Employment and Social Development spoke about:

- **CERB scope** – it responds to a broad number of situations and not just those situations where the person's work has been interrupted because, for example, it was temporarily shut down. It is also responding to situations where people are off work to provide care for children or family, or who could be sick themselves as a result of COVID-19.
- **Process for student work placement** – students need to attest legally that they are looking for work. Through the regulatory process and other

measures, they will be connected with various job services and connections to employment, because that is the gap that needs to be filled. The government has announced changes to the Canada summer jobs program to change the eligibility.

The Canada Revenue Agency spoke about:

- **CEWS applications** – around 78,000 businesses applied in the first few days the program was announced.

Meeting of 1 May 2020

Panel on Various Topics

Jeffrey Booth, Entrepreneur and Author, spoke about:

- **Increased debt** – government spending in response to the COVID-19 pandemic is putting upward pressure on prices, which is driving the break in our societies. The people who have been enriched by this situation do not know that they have been enriched by that. They think it is because of ingenuity, but it is mostly because the prices of certain assets were artificially raised.
- **The rapid implementation of technology** – on the other hand, the COVID-19 pandemic may accelerate the implementation of technology and put downward pressure on prices. Technology companies will be the beneficiaries. Millions of workers may be working from home after the pandemic. If that is the case, real estate prices and commercial rents will fall, creating additional deflationary pressure on the economy.

The Canadian Horticultural Council spoke about:

- **Food security** – the horticulture sector is grateful to the government for exempting foreign farm workers from travel restrictions. However, the government should be doing more to encourage the entry of agricultural workers since many farms will only be able to accommodate a fraction of the foreign workers they generally rely on as a result of the COVID-19 pandemic.
- **The CEWS** – the government should adjust its assistance programs as many family farms do not meet the eligibility criteria for financial



assistance programs such as the CEWS and the CEBA. In addition, the \$5 billion to Farm Credit Canada will not help producers, as they will not be able to recover or backstop their losses by going into debt.

The City of Winnipeg spoke about:

- **Emergency operating funding** – the City of Winnipeg supports the call of the Federation of Canadian Municipalities for emergency operating funding from the federal government for municipalities nationwide to provide essential services. In addition, the government should accelerate the flow of existing federal program funding to municipalities for capital projects, such as the Investing in Canada Plan.
- **Economic recovery** – the government should see municipalities as vital partners in Canada’s economic recovery. The City of Winnipeg, like other Canadian municipalities, wants to be a key partner in the reopening and recovery of local economies.

Imagine Canada spoke about:

- **Declining revenues for registered charities** – the charitable sector appreciates the government’s specific investments in organizations providing front-line services to the most vulnerable people and communities. However, the government will need to do more to maintain the vital social infrastructure across the country. Experts estimate physical distancing measures will have a financial impact of between \$9.5 billion and \$16 billion for registered charities alone and layoffs of between 117,000 and 194,000 people.
- **Tailored assistance programs for charities** – the government should tailor its assistance programs since almost 50% of charities are not eligible for the CEWS or the CEBA.

The Migrant Workers Centre spoke about:

- **The CERB** – the government should ensure that every worker in Canada has access to the CERB and health care, including those with expired social insurance numbers. This could be done by issuing temporary social insurance numbers, extending the validity of existing social insurance numbers or renewing work permits for foreign workers.

- **Migrant workers** – a lot of migrant workers in the home care sector have been laid off as a result of the COVID-19 pandemic. Many of these workers have not been able to re-enter the labour market because their work permits are employer-specific. The government should allow these workers to take on new jobs, particularly in essential areas.

MTY Food Group Inc. spoke about:

- **Canada Emergency Commercial Rent Assistance** – the government should amend the eligibility criteria for the program and make landlords' participation mandatory. In addition, the program is punitive for business owners with sales in excess of 30% of their previous annual revenues. This threshold should be significantly increased.
- **The CERB** – food sector businesses appreciate the financial assistance offered by the government in response to the pandemic. However, CERB is making it difficult for businesses to recruit. Many people have reportedly turned down job offers, preferring to stay at home and receive CERB.

The Prince Edward Island Potato Board spoke about:

- **A price collapse** – potato prices collapsed due to the mandatory closure of fast-food restaurants and other food services as a result of the COVID-19 pandemic. The government should provide emergency assistance to Canadian potato producers to help them financially manage the 2019 crop.
- **Purchasing unsold inventory** – the government should consider purchasing a significant portion of unsold potato inventory and cover the costs of disposing of potatoes that cannot be moved to market.
- **The Advance Payments Program** – the government should lend the full \$400,000 of the Advance Payments Program, interest free, instead of restricting this offer to the first \$100,000 and extend the repayment period for farmers.

Panel on Support for Canadians Not Eligible for Existing Measures

The Canadian Airports Council spoke about:



- **The drop in traffic and revenue** – airports have seen a tremendous drop in traffic and revenue since the COVID-19 pandemic began. In April, passenger traffic was down by more than 90% and revenues for 2020 are expected to be reduced by almost 60% from normal levels.
- **Eliminating ground lease rent** – the industry thanks the government for the ground lease rent relief program. This initiative is helping preserve some cash flow in 2020, particularly for Canada’s eight busiest airports, which pay 95% of the rent. The government should permanently eliminate airport ground lease rent given recovery of the industry from the COVID-19 pandemic is expected to be slow and arduous.
- **Loan bond guarantees and preferred payments** – the industry’s main requests from the government is access to financing, in the form of loan bond guarantees and preferred payments to lenders. The industry needs the government support to get some relief around upcoming debt payments to continue to operate in an effective way.
- **Smaller airports** – the government should financially support smaller airports to cover essential operating expenses in order to allow them to continue to connect their communities to much-needed goods, workers, medical supplies and emergency services.
- **The CEWS** – the government should expand the CEWS after June 2020 as the program is important for Canada’s economy as well as for its airports. Canada’s 21 privately operated airport authorities are eligible for the CEWS; however, the delay in confirming their eligibility has meant that privately operated airports have already laid off employees that may be difficult to rehire.
- **Domestic tourism** – the government should help the industry to invest in technologies like touchless processes in order to improve the safety of airport passengers. The industry needs to be ready to facilitate the growth in tourism that is going to happen when people feel safe to travel again.

The Canadian Association of Oilwell Drilling Contractors spoke about:

- **A need for financing** – the government should introduce additional liquidity measures through unsecured and subordinate financial instruments, purchase income tax losses and accounts receivables from

drilling and service rig companies in order to allow the industry to access much needed capital.

- **Cleaning up orphan and inactive oil and gas wells** – the government’s \$1.7-billion investment to remediate orphan and inactive wells is appreciated by the industry as it will support Canada’s struggling service rig sector. However, to provide a true picture, the 5,200 jobs saved by the program must be seen against the 200,000 jobs lost.
- **GST and payroll remittance** – the government should defer Canadian drilling and service rig companies’ GST and payroll remittance interest-free for six months instead of the current deferral until 30 June 2020.

The Canadian Dental Association spoke about:

- **The CEWS** – the government should expand the CEWS after June 2020 as many dental offices will be reopening in the upcoming weeks and will need to bring staff back. An extension of this program would be a significant help to dental practices.
- **Liquidity and solvency** – the Association is appreciative of the government’s support of both liquidity and solvency programs for small businesses. The challenge has been historic and the programs that have been made available to businesses and to workers affected by the shutdown have helped to mitigate some of the worst possible outcomes.
- **Grants or tax credits** – the government should recognize the challenges of re-establishing dental offices and ensure that they have the ability, through grants or tax credits, to defray some of the associated costs in order to help them to serve the public and keep Canadians healthy.
- **Extended health care** – the government should help Canadian businesses to provide extended health care benefits to their employees, including dental, psychological, vision, chiropractic and physiotherapy services at a time of extreme stress.

The Canadian Mushrooms Growers’ Association spoke about:

- **Protecting of the workforce** – the government should support the industry with a \$3.8-million fund dedicated to COVID-19-related



emergency measures to protect their workers by providing extra housing, transportation, protective equipment and more space in the workplace.

- **Farmers' debts** – the industry requests \$6.5 million from the government, an amount equivalent to the loss the industry has already experienced because of the pandemic. Farmers are not requesting more debt through the Farm Credit Canada loans as they are already highly leveraged.

The Chartered Professional Accountants of Canada spoke about:

- **Support for the federal government's plan** – the government has acted swiftly and decisively to provide direct assistance, tax payment deferrals and liquidity support at a time when support was most urgently needed.
- **The CEWS** – certain shortfalls remain in the eligibility criteria for partnership arrangements such as private–public partnerships and partnerships involving pension funds and some cost-sharing or paymaster arrangements. The monthly revenue test does not work in some situations, such as for seasonal businesses or other businesses whose revenue does not occur on a consistent monthly basis.
- **Extending other tax deadlines** – more extensions to file tax returns may be needed considering the pandemic. In particular, an extension for the deadline of 15 June 2020 for filing personal tax returns for self-employed individuals and a specific extension for corporations, as many have December year ends where the corporate tax returns are due 30 June 2020. The government should also provide more guidance for situations where a deadline will be missed.

The Réseau FADOQ spoke about:

- **The Cost of essential goods** – the government should help seniors financially as the public health crisis is exacerbating people's financial distress because the cost of essential goods has gone up. In addition, isolation means that many older people have temporarily lost their support network, which creates additional costs for them.
- **The reduction of the minimum RRIF withdrawal** – the government should abolish mandatory RRIF withdrawals for 2020.

- **The Canada Health Transfer formula** – the government should reinstate pre-2017 indexation and increase the Canada Health Transfer by 6% annually and include a variable representing population aging by province and territory.
- **Internet access** – the government must do more to connect all seniors to the Internet with high quality access. The current crisis has made it clear that Internet access is essential for everyone, including seniors.

Meeting of 5 May 2020

Panel on the Construction and Manufacturing Sectors

The BILD Alberta Association spoke about:

- **The Application of the GST** – the government should reassess how or whether to apply the GST on sales of new homes.
- **A home renovation tax credit** – the government should introduce a home renovation tax credit for all types of renovations. Such a tax credit would help stimulate investments and support the renovation sector.
- **Credit for businesses** – the government should ensure that financial institutions offer flexible solutions for managing payment defaults and liquidity needs of businesses facing financial challenges due to the COVID-19 pandemic.

The Canadian Association of Petroleum Producers spoke about:

- **Support for large companies** – the government should modify its relief programs to help large-cap companies. The measures announced to date by the government fall short of the broader needs of the sector, notably the needs of the mid-sized and large companies and those that do not utilize reserve-based borrowing.
- **Accelerated capital cost allowance** – the government should introduce 100% immediate deductibility of capital costs from taxable income and eliminate the available-for-use rule to encourage counter-cyclical investment in long-cycle projects.



- **Taxation** – the government should introduce tax reforms to enhance industry cash flow and encourage investment. For example, the government could buy out the accumulated tax deductions of some oil and gas companies.
- **The clean-up of orphaned and/or inactive oil wells** – the sector welcomed the government’s announcement of financial assistance to clean up orphaned and/or inactive wells. However, the government will need to do more to help companies survive the liquidity crisis caused by the COVID-19 pandemic.

The Canadian Construction Association spoke about:

- **Cost reimbursements** – the government should create an emergency COVID-19 cost reimbursement program. When the program is implemented, eligible costs should be reimbursed by up to 5% of the contract value, with this rate subsequently adjusted to reflect the duration of the COVID-19 pandemic and its impact on the economy.
- **Access to PPE** – the government should ensure that Canadians have a reliable and affordable source of PPE to maintain the safety of workers and of their families and communities.
- **Cutting red tape** – the government should continue to work with provinces and municipalities to eliminate red tape so that projects are funded as quickly as possible and that Canadians can get back to work.
- **Access to credit** – business balance sheets are beginning to weaken as a result of the COVID-19 pandemic. Banks continue to apply their normal credit criteria, making it difficult for businesses to access the credit they need to operate.

Canadian Manufacturers & Exporters spoke about:

- **Financial relief programs** – the government’s response to date has been nearly exactly what the sector had requested. Programs such as the CEWS, tax payment deferrals and expanded credit facilities were designed to keep cash in the hands of companies so that they could keep Canadians on their payrolls.

- **Support for large companies** – the government should modify its financial relief programs so that large businesses and those selling to parent companies can benefit.
- **Support for consumer spending** – the government should introduce a consumer spending support program to encourage household consumer spending. This would lead to spending and activity in other parts of the economy, including manufacturing, and help the economy recover.
- **Promoting Canadian products** – the government should promote “made in Canada.” That is why the government should create a national registry of Canadian-made products so that consumers can easily identify them, and labelling rules should be modernized and simplified.
- **PPE** – the government should promote the centralized and coordinated procurement of PPE. It has been quite difficult for manufacturers to sell to multiple health units across the country.

The Fédération des travailleurs et travailleuses du Québec spoke about:

- **The CERB** – the government should extend the CERB for workers in the tourism, hotel, restaurant and cultural and media industries. These industries will need special attention and exceptional support from the government as they have been most affected by the COVID-19 pandemic.
- **PPE** – the government should assist provinces and territories in obtaining the necessary protective equipment given strong global demand.
- **The EI program** – the government should review the EI program, including the calculation of the benefit period, the benefits themselves and the entire process to appeal decisions.

The United Steelworkers spoke about:

- **The CERB** – the government should permit the payment of supplemental unemployment benefits without affecting the CERB. Workers must be able to maintain their income during the COVID-19 pandemic and the supplemental benefits are important for this part of the equation. The government must also put pressure on provinces not to cut social assistance as a result of CERB payments.



- **The EI program** – the COVID-19 pandemic has exposed the need for long-term reforms to EI. The government should make changes to the EI program to include a reduced hours threshold and a higher income replacement rate. As well, program eligibility should be extended to migrant workers.
- **The CEWS** – the government should strengthen CEWS provisions to prevent cuts to workers’ wages. As well, employers should be required to top up the 25% of wages not covered by the wage subsidy and adhere to any collective agreements. Lastly, the CEWS must not be used for stock buybacks or increases to executive compensation.

The Winnipeg Chamber of Commerce spoke about:

- **The government’s response to the COVID-19 pandemic** – in its response to the COVID-19 pandemic, the government has been more than receptive to business advice; it has proactively sought it out and embraced it. The federal government’s response, while imperfect, will be a strong foundation for future pandemic preparedness.
- **A lag in implementing assistance programs** – in general, announcements of assistance programs for businesses were followed by delays of days and sometimes weeks before the government released the details associated with these programs. For example, in the case of the CEWS, the lag was such that many businesses were forced to lay off staff.
- **Existing federal infrastructure programs** – the government should provide greater flexibility within existing federal infrastructure programming and take advantage of favourable market conditions. The government should accelerate the Investing in Canada Infrastructure Plan approval process.

Panel on Various Topics

The Centre for Israel and Jewish Affairs spoke about:

- **The government’s response to the COVID-19 pandemic** – the government’s response, while imperfect, helped millions of Canadians avoid financial hardship due to the COVID-19 pandemic.

- **The CEWS** – the government should amend the criteria for access to the CEWS for not-for-profit (or charitable) organizations and seasonal businesses so that they can demonstrate a 30% reduction in revenue over a 12-month period rather than a one-month period.
- **The Emergency Community Support Fund** – the \$350-million fund is an important step, but the government needs to do more for not-for-profit (or charitable) organizations. In addition, the government should establish a \$4-billion to \$6-billion direct granting program to ensure that the critical services provided by these organizations and agencies can continue.

The Canadian Cancer Society and the Heart and Stroke Foundation of Canada spoke about:

- **The CEWS** – the government should modify the eligibility criteria of the CEWS to enable not-for-profit organizations (and charities) to prove that they have experienced a revenue drop of at least 30% over a 12-month period, or use an alternative method that provides greater flexibility.
- **The Emergency Community Support Fund** – the \$350-million fund is an important measure, but the government needs to do more for charities, particularly to support research. The organizations support Imagine Canada's call for an \$8-billion emergency stabilization fund for charities.
- **Increasing the charitable donation tax credit** – the organizations support increasing tax incentives for charitable donations. For example, when the limit on stock donations was removed, charities received significantly more of them. However, it is difficult to predict how charities will be affected by such measures and how they might benefit from this short-term funding.

The Congress of Aboriginal Peoples spoke about:

- **The support package for Indigenous peoples dealing with the COVID-19 pandemic** – the government should increase its financial assistance, particularly support for urban and off-reserve Indigenous peoples. Indeed, \$290 million of the \$305-million support package for Indigenous peoples dealing with the COVID-19 pandemic was allocated to distinction-based organizations, which represent approximately 500,000 Indigenous peoples across Canada, whereas \$15 million was allocated for



urban and off-reserve Indigenous peoples, a group of more than one million.

- **Distinction-based support** – the government should consider all Indigenous peoples when developing public policy, including policies related to the COVID-19 pandemic. The distinction-based approach used by the government results in some Indigenous peoples being treated better than others who live off reserve.

The National Airlines Council of Canada spoke about:

- **Communications** – the industry is very appreciative of the extensive support measures introduced by the government in response to the COVID-19 pandemic, particularly the wage subsidy program. However, the government should quickly introduce the other measures it has planned for the industry, which has lost approximately 90% of its capacity and is expecting sector-wide liquidity challenges.
- **Diversified support measures** – the government should develop financial assistance measures that are adapted to the different realities and challenges of businesses in the industry.
- **Refunds for airline tickets** – many people who were laid off after purchasing their airline tickets want refunds. The industry is relying on guidance issued by the Canadian Transportation Agency that says it is acceptable to offer vouchers, rather than refunds, given the current extraordinary circumstances.

The Retail Council of Canada spoke about:

- **Discretionary-sector businesses** – the government should do more for businesses selling discretionary items, such as apparel, furniture, appliances, electronics, toys and books. These businesses were hit harder by the COVID-19 crisis.
- **The Canada Emergency Commercial Rent Assistance program** – the program is an important initiative for small retailers significantly impacted by the COVID-19 pandemic, but its scope is limited by business size and the 70% revenue loss threshold. Retailers with no revenue or whose revenue has been significantly reduced are simply unable to pay their rent. The government should adapt the Canada Emergency

Commercial Rent Assistance program and make it accessible to large businesses.

- **Credit card fees** – the government should limit the fees charged to business owners for credit card transactions. The number of those transactions has significantly increased as a result of the COVID-19 pandemic and will lead to higher retail prices. According to the organization, interchange rates are four to five times higher in Canada than in Europe.

Meeting of 7 May 2020

Panel on the Fishing Sector

BC Seafood Alliance spoke about:

- **The impacts of the COVID-19 pandemic on West Coast fisheries** – processing production has been reduced due to the slowdown in markets and physical distancing requirements, and prices to harvesters have dropped significantly for certain products.
- **The Canadian Seafood Stabilization Fund** – the seafood sector welcomes this measure, but the funding will not cover more than the personal protection equipment and emergency costs of operating.
- **Access to CEBA** – most fishing businesses do not have payroll due to the employment structure in the fisheries sector; income earned by crew members should be accepted as eligible income.
- **Access to personal protection equipment** – access is essential, but there are concerns that plants could run out.

The Canadian Independent Fish Harvester's Federation spoke about:

- **Emergency support programs** – fish harvesters may be unable to access programs, such as CEBA, the Canadian Seafood Stabilization Fund, Farm Credit Canada measures and the CEWS, due to the nature of the industry and the criteria for accessing these programs.
- **Short-term support measures for the sector** – the government should extend EI benefits for 12 months, adapt the CERB and CEWS to the



seasonal nature of fisheries, waive or reimburse all 2020 federal fees related to commercial fisheries, introduce a program similar to CEBA for fish harvesters, modify certain emergency measures so that independent harvesters can access them, and defer payments and freeze interest for a minimum of 12 months on bank and provincial loans related to fishing.

- **Medium and long-term support for the sector** – the government should develop a program to encourage the domestic consumption of Canadian fish and seafood and support the infrastructure needed by the sector.

The Gulf Nova Scotia Fishermen's Coalition spoke about:

- **Access to CEBA** – many members are unable to access CEBA loans since their payroll is under \$20,000 or for other reasons; harvesters should only be required to provide a GST number, a personal fisher registration or a lobster licence number to qualify.
- **Additional support measures for the sector** – the government should extend EI benefits for 12 months, defer payments and freeze interest for a minimum of 12 months on bank and provincial loans and mortgages related to fishing, defer 2019 tax payments and interest for 18 months, allow tax-free RRSP withdrawals in 2020, introduce \$120,000 interest-free lines of credit for fishing enterprises, 75% wage subsidy for those fishing other species in 2020, and eliminate licence fees for those who are not fishing.

The Group MDMP spoke about:

- **The snow crab fishery** – the protocol for opening the fishery should be reviewed to ensure as much fishing as possible is done before the arrival of North Atlantic right whales in fishing areas and maintain access to the U.S. market.
- **Temporary foreign workers** – the absence or delayed arrival of foreign workers will have an impact on processing plant production, particularly during the lobster season.

The Lobster Council of Canada spoke about:

- **The lobster market** – prices for live and processed lobster have dropped significantly as a result of the COVID-19 pandemic and recovery in the

sector is uncertain; factors that could affect its pace include whether key markets return, harvesters' fishing decisions, the weather and challenges with the North Atlantic right whales.

- **Potential losses** – it has been estimated that about 90 million lobsters would lack a market to be shipped to at the end of 2020, assuming that production is the same as in 2019.

The Maritime Fishermen's Union spoke about:

- **Short-term support measures for the sector** – the government should extend EI benefits for fishermen, adapt the CERB and CEWS to the seasonal nature of fisheries, waive or reimburse all 2020 federal fees related to commercial fisheries and expand CEBA loans to up to \$200,000 for fishing enterprises, modify certain emergency measures so that independent harvesters can access them, and defer payments and freeze interest for a minimum of 12 months on bank and provincial loans related to fishing.
- **Particularities of the sectors** – federal support measures should take into the seasonal nature of the sector, the fact that family enterprises are common in sector and that earnings and payroll structures may be difficult to use as an eligibility criterion.
- **New entrants** – those who have acquired fishing enterprises within the year preceding the COVID-19 pandemic do not have access to current support measures, are heavily indebted and will not survive the next 18 months if no targeted assistance is provided.

The Prince Edward Island Fishermen's Association spoke about:

- **The CEWS** – eligibility should be expanded to all licence-holders since demonstrating a 30% decrease in revenues would be difficult.
- **Additional support measures** – the government should defer payment of 2019 income taxes for 18 months, without interest, and introduce a working capital loan program similar to CEBA, which could be forgivable in certain circumstances.



Panel on Arts, Culture, Sports and Charitable Organizations

The Association of Canadian Publishers spoke about:

- **Reductions in sales** – sales through physical bookstores decreased by 63% during the seven-week period ending on 3 May 2020 and 40% of publishers expect losses of 50% or more in 2020.
- **The Canada Book Fund** – early grant disbursements provided short-term relief, but the government should provide an emergency supplement to the fund for this year’s grants and permanently increase the fund’s budget.
- **The CEWS** – a number of publishers may be unable to access the subsidy because they rely on contract and freelance staff and do not have employees, or are owner-operated or are public entities, such as universities and museums. As a result, the government should introduce a benefit similar to the CEWS to which such publishers would be eligible.
- **Copyright reform** – the government should implement the organization’s recommendations made as part of the 2018 review of the *Copyright Act*.

The Canadian Football League spoke about:

- **The impacts of the COVID-19 pandemic** – ticket sales constitute the league’s largest source of revenue and with a prohibition on large gatherings, the 2020 season could be cancelled, and the league could cease its operations.
- **Its financial needs** – \$30 million in working capital to maintain operations and employment during the summer and an additional \$120 million over the next two years, in the worst case; this financial support could be in the form of loans.

The Corus Entertainment Inc. spoke about:

- **Measures to support news broadcasters** – the government should waive certain broadcasting licence fees and reimburse certain costs, such as those related to the transition out of the 600 MHz band.

- **Broadcasting policy** – Corus’ licence limits its ability to adapt to the COVID-19 pandemic and compete with foreign streaming services. For example, it must spend 30% of last year’s revenues on Canadian content, regardless of the current’s year revenues.

The Festivals and Major Events Canada spoke about:

- **The cancellation of festivals and events** – which results in an 80% decrease in revenues; the remaining part consists of grants by all levels of government, which will be maintained in many cases.
- **The CEWS** – it could be difficult to demonstrate a 15% or 30% decrease in revenues over a given period if a festival or event does not normally take place during that period; more flexibility is needed to ensure access to festivals and events.
- **Financial assistance** – which will be needed to avoid the disappearance of many festivals and events that are non-profit organizations with limited resources.
- **Ongoing support** – which will be needed following the pandemic to allow them to contribute to “social healing” and help the tourism sector, restaurants and artists; the Marquee Tourism Events Program, which was introduced following the 2008–2009 recession, would be a good approach.

The Fort Edmonton Management Company spoke about:

- **Support for the tourism sector** – the government should take a holistic approach to supporting the tourism sector and ensure a portion of funding is allocated to initiatives that incentivize innovation, the development of new products and infrastructure, and productivity improvements.

The One Voice for Arts and Culture spoke about:

- **Arts and culture organizations** – according to research the Canada Council for the Arts did in April, 40% of these organizations will not survive without immediate emergency fund.



- **Emergency programs** – details about a program need to be communicated more quickly once it is announced; for example, the manner in which the \$500 million Emergency Support Fund for Cultural, Heritage and Sport Organizations would be distributed was still unclear three weeks after it was announced.
- **The way in which assistance is provided** – needs to be done equitably and through a formal process with Canadian Heritage and other stakeholders that support a shared vision for the future.

The Pillar Nonprofit Network spoke about:

- **Social issues** – homelessness and housing, addiction, mental health, violence against women and children’s issues have been exacerbated by the pandemic. For example, non-profit organizations, such as women’s shelters, have experienced an increase in the demand for services.
- **Emergency support measures** – many non-profits, charities and social enterprises do not qualify for some of the measures that were announced. A broad fund for the sector is needed, like the Sector Resilience Grant Program proposed by Imagine Canada; it is estimated that sector needs \$6 billion in emergency funding.

The Royal Conservatory of Music spoke about:

- **Music teachers** – a survey of 2,500 independent music teachers found that their income has decreased by 50% as a result of the pandemic and that they currently earn between \$1,000 and \$2,000 per month.
- **Its financial deficit** – \$4.1 million is needed to maintain the organization’s core programs; federal funding of \$1.1 million is sought to complement funding by the board of directors and the Government of Ontario.
- **CERB** – the government should consider a way to provide income support to independent music teachers through CERB to help them maintain their teaching activities.

Meeting of 12 May 2020

Office of the Parliamentary Budget Officer

The Office of the Parliamentary Budget Officer spoke about:

- **Scenario analysis** – updated economic scenario assumes real GDP in Canada to decline by 12% in 2020. The budget deficit would increase to \$252 billion in 2020-2021, which would make it 12.7% of GDP. The federal debt-to-GDP ratio would rise to 48.4% of GDP in 2020-2021. These fiscal results include the \$146 billion in federal budgetary measures that have been announced as of 24 April 2020, based on Finance Canada and the Office’s cost estimates. These numbers do not take into consideration measures announced after 24 April 2020. Their inclusion would increase the federal deficit by a few billion dollars.
- **COVID-19 response costing estimates** – the estimated cost of the CERB is \$35 billion, while the CEWS is expected to cost \$75 billion and the CEBA just over \$9 billion.
- **Deficit forecast** – the economic downturn itself is responsible for about \$70 billion in revenue decline. Before COVID-19, it was expected that the deficit would be \$23 billion in 2020-2021.
- **Fiscal sustainability** – the Fiscal Sustainability Report showed that the federal government was on a sustainable track over the next 75 years and that provinces and territories, in aggregate, were not.

Office of the Auditor General of Canada

The Office of the Auditor General of Canada (OAG) spoke about:

- **Planned audits** – the OAG received three requests for audits from the House of Commons since Parliament resumed in January 2020:
 - conduct an audit of the government’s investing in Canada plan;
 - conduct an audit of special warrants that could be issued under the *Financial Administration Act*;



- conduct an audit of the COVID-19 emergency response taken by the government.
- **COVID-19 and Investing in Canada audits** – the OAG informed the Speaker on 28 April 2020 that it would prioritize audits for COVID-19 and the investing in Canada plan. The OAG informed the Speaker of the House that it had to delay all other performance audit work that is not related. The OAG is unsure when it can resume the delayed audit work.
- **Emergency preparedness** – the OAG believes that it is important to consider elements of emergency preparedness and early response actions. This could identify best practices and areas for improvement in case there is a future wave to the current pandemic or a future pandemic.
- **Resources at the OAG** – the OAG told the Standing Committee on Public Accounts in February 2020 that its limited resources meant it had to decrease the number of performance audits conducted. Ten years ago, 27 performance audits were conducted every year. With current resources, it is expected that it delivers 14 performance audits per year. The OAG told the Standing Committee on Public Accounts that it would need an additional \$10.8 million to be sufficiently funded.
- **Mandate evolution** – between 2011 and 2017, additional mandates were given to the OAG. These included the Canada Infrastructure Bank, Trans Mountain Corporation, some museums and some work in the territories. There is also the ongoing audit work such as performance audits or financial statements. This type of work is done for the three territories as well, not only the federal government. Overall, the OAG went from 26 entities to review up to 90.

Meeting of 14 May 2020

Minister of Finance and Departmental Officials

The Minister of Finance spoke about:

- **Support measures for seniors** – Old Age Security recipients will receive a tax-free one-time payment of \$300 and Guaranteed Income Supplement recipients will receive an additional \$200. As well, the government has

provided \$9 million to United Way Canada for the provision of services to seniors, such as delivering groceries and medications, and \$20 million for the New Horizons for Seniors program, which provides social support services for seniors. It also established an online portal called Wellness Together Canada, which provides mental health tools.

- **The Regional Relief and Recovery Fund** – which will provide \$962 million through regional development agencies to help businesses and organizations that are not eligible to other support measures, including in rural areas.
- **Support for the food supply chain** – including an amount of \$252 million to support farmers, food businesses and processors, which complements additional lending of \$5 billion by Farm Credit Canada to the agriculture and food sector announced in March. The government also intends to provide an additional \$200 million in borrowing capacity to the dairy sector.
- **The Large Employer Emergency Financing Facility** – which will provide bridge financing to large businesses for the duration of the pandemic, subject to certain limits on executive compensation, share buybacks and dividends. Eligibility will also be subject to an assessment of a business’s organizational structure and financing arrangements and presence in Canada, and to lack of a conviction for tax evasion. Recipients will be required to disclose certain information regarding climate change risks and environmental sustainability.
- **A temporary top-up of the salaries of low-income essential workers** – which will be provided to workers that provinces and territories have deemed essential.

The Department of Finance spoke about:

- **The Large Employer Emergency Financing Facility** – which is intended for transactions of at least \$60 million. Given the uncertain uptake of the program, it is not limited to a specific size.

The Canada Revenue Agency spoke about:

- **The CERB** – claims for the benefit are subject to a number of verifications, such as whether the claimant’s social insurance number is valid, the



claimant is of an eligible age and there is double-dipping in other programs. Creating a system where claimants would have to prove they meet the income requirements would have been very costly and would have delayed payments by weeks, if not months.

The Department of Employment and Social Development spoke about:

- **The CERB** – when an individual applies for the benefit, information is collected regarding whether the individual has quit his or her employment. This information will be reviewed to ensure only those who were eligible can retain the payment. There are certain situations where an individual may have quit his or her job, but still be eligible to the benefit.
- **Duplicate payments** – in April, 200,000 CERB payments had been identified as duplicates, where individuals applied for the CERB through both the CRA and Service Canada. The CRA will contact these individuals to recover these payments.
- **The design of the CERB** – delivering the benefit through the EI program would have delayed payments for months due to the various front end and back end controls. As a result, the decision was taken to rely on an attestation model to be able to deliver the CERB quickly.

Meeting of 19 May 2020

Canada Mortgage and Housing Corporation

The Canada Mortgage and Housing Corporation spoke about:

- **Mortgage deferral relief and household indebtedness** – 12% of mortgage holders have elected to defer payments (in May 2020) and this number could reach 20% by September 2020. Also, household debt in Canada will be over 200% by 2021.
- **The construction of affordable rental housing** – CMHC recommends the building of affordable rental housing in dense locations to support economic growth. The CMHC sees densification as a means to deal with housing affordability.

- **Housing supply** – housing supply cannot keep up with long lead times and approvals. Measures to improve the situation must also consider housing demand component.
- **Investments in affordable housing supply** – the national housing co-investment fund and the rental housing construction initiative are the two key programs dealing with affordable housing supply. The CMHC indicated that these two programs will increase the affordable housing supply by more than 125,000 units over a 10-year period.
- **Modular housing** – CMHC sees this as potential avenue to deal with homelessness in both the short term and the long term.
- **Housing prices** – there will be a generalized decline. There is an expectation that oil-producing regions will be disproportionately affected. Those regions are Alberta, Saskatchewan and Newfoundland. Toronto and Vancouver will also be affected.
- **Co-op housing and co-housing models** – CMHC supports co-operative housing ventures. The Co-operative Housing Federation is a key partner. Co-housing is seen as an innovative form of housing and CMHC is looking to pursue research in this area.

Panel on Various Topics

The Aerospace Industries Association of Canada spoke about:

- **The airline industry** – partner with the government on a plan to allow people to begin flying again in a way that considers safety and respects new social norms.
- **Sectoral programs** – reform existing programs that consider different timelines faced by aerospace industry as compared to others.
- **Sectoral support** – development of a long-term strategy for the sector to ensure the industry's global competitiveness and to ensure it contributes to economic growth, e.g., the implementation of green technologies and supply chain support for SMEs.
- **Public procurement** – expedite public procurement defence and space projects to support and sustain tech jobs and supply chains.



The Canadian Energy Pipeline Association spoke about:

- **The demand for energy** – global demand for reliable and affordable energy continues to rise, and despite major growth in renewables, oil and natural gas will remain essential parts of the energy mix for decades to come. Natural gas will be foundational as the core to future energy plans and electricity growth. Petrochemical products will also continue to be essential ingredients in new renewable energy production facilities and the systems that connect them. The ongoing global demand for oil and gas will be met one way or another.
- **Supporting supply chains** – energy resources help create the fertilizers that grow food, provides heat and power for essential services like hospitals and nursing homes, and provides the raw materials for plastics necessary for PPE.
- **Supporting Indigenous communities** – the association’s members spent \$240 million on personnel, services, supplies and equipment from Indigenous suppliers in 2018.

The Canadian Parks and Recreation Association spoke about:

- **The impact on the sector** – the financial impact of COVID-19 on the municipal parks and recreation sector is \$221 million monthly, due to the incurred fixed costs of operating facilities against zero financial and social return. New public health requirements such as hygiene, cleaning and social distancing could raise facility operating costs by as much as \$226 million annually.
- **A proposed community sport and recreation recovery fund** – create a joint single-transfer funding program that municipalities can immediately access to help support the costs of returning parks, recreation and sport services to communities.
- **Investing in sport and recreation community infrastructure** – address the pre-existing multi-billion-dollar recreation infrastructure deficit, but also to address new infrastructure needs in a post-COVID-19 setting.

The Food Processors of Canada spoke about:

- **Risks to the sector** – the pandemic introduced change to how the sector plans and runs its businesses day to day and it forced the industry to broaden its analysis and risk mitigation plans to include the interconnected parts of the food system. It has been estimated that there will be approximately \$1 billion in added operational expenses assumed by food processors.
- **Emergency processing funding** – expanding the scope and magnitude of the emergency processing fund to include other incremental operating expenses is needed to offset the increases and support public safety protocols.
- **Working capital** – an immediate injection of working capital is required to backstop a minimum of three to six months’ worth of food orders to offset the receivables risk to distributors and discourage changes to payment terms.

The National Association of Friendship Centres spoke about:

- **Urban Indigenous service delivery** – there are 93 centres serving approximately 1.4 million First Nations, Inuit, Métis and non-Indigenous people across over 1,200 programs and services.
- **Urban Indigenous communities** – funding is needed to ensure that urban Indigenous communities are served. The distinctions-based approach to COVID-19 funding does not address the needs of urban Indigenous communities.
- **Health information** – there are jurisdictional issues around health information and the current structure of case identification do not include urban Indigenous people. Most Indigenous people live off reserve, off Inuit-governed territory or off Métis homelands.
- **Infrastructure** – there is a need for physical space and safer spaces for friendship centres. The government should invest in childcare, young children’s development, early childhood development and young people as part of the recovery as well as friendship centres.

The Public Policy Forum spoke about:



- **Climate cleanliness policies** – match U.S. incentives for carbon capture, including the so-called 45Q tax credit.
- **Foreign digital services** – make these services subject to the same sales tax obligations as Canadian news media. The Forum’s *The Shattered Mirror* report recommended an alternative of imposing some form of levy, as with cable TV, on digital operations that do not invest in Canadian journalism.

YMCA Canada spoke about:

- **Core stabilization support for the charitable sector** – YMCAs in Canada are going to be missing \$42 million in the next three months and \$84 million in the next six months. This funding is required to keep them all open. YMCA Canada calls for broader sector stabilization to address the financial shortfall in the charitable sector. This funding is needed for the social and economic recovery to support youth employment services, immigrant and settlement services, mental health supports and parental services.
- **Funding for health and safety** – the pandemic will require the charitable sector to retrofit its spaces and purchase PPE to adhere to the health and safety limitations, deliver programs remotely, introduce new programs and expand existing services. Financial support to enable this transformation will be critical.

Meeting of 21 May 2020

Minister of Small Business, Export Promotion and International Trade and Departmental Officials

The Minister of Small Business, Export Promotion and International Trade spoke about:

- **The CEWS** – which will help SMEs retain their employees and recover more quickly going forward.
- **Deferrals** – the ability for businesses and self-employed Canadians to defer, GST, HST, customs duty and income tax payments will help maintain their costs low and provide them with additional cash flow.

- **The Canada Emergency Commercial Rent Assistance** – which will help businesses cover their operating costs during these difficult times.
- **CEBA loans** – which are providing much needed cash flow to SMEs. Eligibility was extended to businesses who do not have the minimum \$20,000 in payroll, but have non-deferrable expenses, such as rent, utilities, insurance, salaries, between \$40,000 and \$1.5 million in 2020. Banks charge a 0.4% fee to administer CEBA loans.
- **Access to support measures** – the government created the Innovation Canada portal and the Canada Business App to make it easier for businesses to find government programs and services, and partnered with the Canadian Chamber of Commerce to establish the Canadian Business Resilience Network to mitigate the impact of the COVID-19 pandemic on businesses and help them prepare for the recovery.
- **The Women Entrepreneurship Strategy** – an amount of \$15 million was provided through the strategy to support women entrepreneurs during the COVID-19 pandemic.

Panel on Various Topics

The Canadian Juries Commission spoke about:

- **Potential difficulties associated with jury summons** – once courts resume their activities following the pandemic, Canadians may be unwilling to respond to a jury summons since they may be concerned about their employment and financial situations, or personal health.
- **Juror mental health** – the government should provide \$20 million in funding over a ten-year period to the Canadian Juries Commission to support juror mental health and should consider jury duty as an essential service during the COVID-19 pandemic.

HealthCareCAN spoke about:

- **The wage support for health research institutes** – which may have prevented the loss of 15,000 jobs in May alone.
- **The Canadian hospital system** – which should have access to contingency assistance programs similar to that provided to businesses.



Jennifer Robson, Associate Professor, Carleton University, spoke about:

- **Access to information about government programs** – there is a need for a properly resourced network of non-profit organizations that provides guidance on programs, such as the Citizens Advice in the United Kingdom or the Financial Empowerment Centers in the United States.
- **Household finances** – there is a need for better measures to reduce household debt and increase emergency savings. Passive tax incentives would be inadequate and measures to reduce public spending would reduce consumer confidence and demand.
- **The CERB** – which will need to be wound down gradually and adjusted for differences in labour market opportunities. Investments in e-payroll or better access to real-time economic and financial data would reduce the reporting burden, address fraud risks and allow financial support to be provided more quickly and responsively.

The Fish, Food and Allied Workers spoke about:

- **The fishing industry** – last year's fishery was worth \$1.5 billion to the economy. The snow crab fishery alone was valued at more than \$350 million at the dock. Losses related to the pandemic could amount to hundreds of millions of dollars, and this is devastating for coastal communities.
- **Harvesters and plant workers** – both harvesters and plant workers rely on EI to supplement income during the off-season. Consideration must be given to fishing enterprises that are severely impacted or have no opportunity at all to sell their catch. Many processing workers may see reduced work and income, and thus may not have enough hours to qualify for adequate EI benefits to carry them through until 2021. These workers will need support from the government, either by an extension to CERB or through changes to seasonal EI, like the recent changes to fishing EI that will ensure they can qualify based on last year.

MNP LLP spoke about:

- **A proposed refundable tax credit** – introducing a refundable tax credit for costs associated with commercial, industrial and residential

modifications would help create safer, more efficient building infrastructure and will also stimulate consumer spending.

- **Tuition credits** – annual tuition transfer cap should be eliminated, which would allow supporting parents to claim full tuition costs. This would increase access to post-secondary studies for cash-strapped families.
- **RRSP withdrawal rules** – the government should create a temporary system modelled after the Home Buyers' Plan, where Canadians can access some of the funds in their RRSPs like a rainy-day fund without facing immediate and punitive tax consequences.
- **Emergency programs** – phasing out current emergency programs over time would support long-term economic recovery.
- **Tax rules for SMEs** – current tax rules penalize small to medium-sized Canadian businesses for maintaining cash and investments over a certain amount. It is imperative that this limit be increased to ensure businesses can weather future challenges.
- **Economic recovery programs** – future economic recovery programs should consider the concerns of impending deferred debt obligations and incentivize real economic growth and job creation.

The Stratford Festival spoke about:

- **Organizational finances** – taken immediate steps to help stabilize the organization, but there is still a shortfall of \$20 million. The Stratford Festival is committed to raising \$12 million in private sector donations.
- **A request for funding** – the government should contribute \$8 million through a combination of a grant and a loan. Granting this request will protect 3,400 jobs, stimulate the regional economy by at least \$135 million annually and preserve the international prestige of the theatre.

The Globe and Mail spoke about:

- **Eligibility to the CEWS** – since a third of revenue comes from advertising, the Globe and Mail did not qualify in March for the CEWS.



- **The long-term outlook** – print advertising revenue will decline. For the new fiscal year starting in September, the Globe is forecasting a drop of 32% year on year in print advertising.
- **Targeted support for news publishing industry** – the government should introduce a rebate on printing costs or a subsidy on the fees that all the leading media companies pay each month to The Canadian Press.
- **Government support** – newspaper industry is disappointed by the small amount of money spent so far by the federal government from its \$30 million COVID-19 awareness campaign.
- **Tax fairness** – Canada's major publishers signed an open letter calling on Ottawa to address the inherent unfairness of the system whereby the global platforms enjoy exemption from sales tax in Canada, while paying nothing for the journalism content that they use.

Unifor spoke about:

- **Enhancing the CERB** – the government should allow employer-paid and Service-Canada-registered supplemental unemployment benefits alongside CERB.

Office of the Superintendent of Financial Institutions

The Office of the Superintendent of Financial Institutions spoke about:

- **The Domestic Stability Buffer** – which was reduced by 1.25 percentage points on 13 March 2020 and increased largest banks' lending capacity by over \$300 billion. The remaining percentage point may be released depending on the evolution of economic conditions. Banks were instructed not to increase their dividends, cease share buybacks and not increase compensation levels to ensure the additional capital would be used as intended.
- **Its guidance about COVID-19-related measures** – which included announcements and letters to the sectors it oversees, technical briefings to share information and provide clarity about expectations, and the development questions and answers, which are available on its website and updated regularly.

- **Federally-regulated pension plans** – on 27 March 2020, the ability for plan members to transfer the value of their entitlement out of a pension plan was restricted due to the uncertainty regarding the solvency positions of pension plans; these restrictions were loosened on 7 May 2020. As well, the solvency positions of these pension plans have performed well relative to recent conditions.

Meeting of 26 May 2020

Panel on Public Transportation

The Air Transport Association of Canada spoke about:

- **The CEWS** – can only help pay for a skeleton staff when operations are all but stopped. It does not respond to the high fix costs that needs to be paid even when no revenue is generated.
- **The Large Employer Emergency Financing Facility** – its \$300 million threshold means that only five or six carriers qualify for this program, while over 30 other carriers are left out.
- **The government financial aid package** – some airlines may require more than loans if they are to continue providing essential service to Canadian communities.
- **The support for aviation industries** – which is lagging behind that of many countries who acted within weeks to come to the aid of their aviation industries. There has been no plan to address the specific needs of the aviation industry in Canada.
- **Safe travel plans** – the government needs to work with the aviation industry to reassure passengers of the safety of air travel while minimizing the hindrance of passenger flow.

The Canadian Ferry Association spoke about:

- **Eligibility under the CEWS** –
 - due to BC Ferries' unique ownership as a private single-owner non-for-profit corporation yet recognized as being owned by the province of British Columbia, unless BC Ferries is declared a "prescribed



organization,” it would not be eligible for the wage subsidy program. The federal government has not responded to the request from provincial ministers;

- due to the lack of revenue caused by the flooding in March-May 2019, ferry companies on the Ottawa River is not eligible for the wage subsidy as the program requires revenue reduction.
- **A program for vital transportation services** – which is needed, especially for those regulated by the federal government, regardless of the ownership as they provide vital services to Canadians.
- **The financial impact of the temporary measures issued by Transport Canada** – details of the measures such as limits on ridership to be clarified, including whether they will be extended and who will compensate the revenue loss incurred.

The Canadian Urban Transit Association spoke about:

- **Public transit services** – while ridership and revenue were down in many cities and small towns, public transit systems are still vital to many who rely on them to do essential work, especially low-income people.
- **Federal and provincial aid** – the Association has called for a \$400 million per month revenue relief with the federal government and provincial governments, but it had not been realized.
- **Rural routes** – which are not cancelled as they are essential services, but transit systems are losing millions a month supporting those routes.

The City of Winnipeg spoke about:

- **The economic impact of COVID-19** – has reduced the ridership by 72% which could result in \$28 million in lost revenue for Winnipeg Transit by the end of 2020. In addition, the schedule on weekdays was reduced and 246 bus operators were laid off on a temporary basis.

The Greyhound Canada Transportation Corporation spoke about:

- **The economic impact of COVID-19** – which has led to a significant drop in ridership and revenue. The suspension of services in Canada has caused approximately 400 lost jobs in Ontario and Quebec.
- **A request for help** – Greyhound Canada has been asking federal and provincial governments for \$26 million which would allow, the five members of its coalition to operate on a break-even basis by running at 50% of their pre-COVID capacity for six months.
- **The reduction of rural routes** – that was caused by urbanization and the entry of subsidized carriers has impacted the model whereby bus companies operated the high-density corridors and operated the smaller ones as part of the regulation.
- **Carbon taxes** – which have also impacted bus services through higher fuel and tax.

Groupe Autocar Jeannois spoke about:

- **The economic impact of COVID-19** – the shut down of the tourism industry and the charter travel sector has caused gross losses of \$86 million in sales, or approximately 35% of the carriers' annual sales. If the crisis persists beyond the summer season, losses could total an additional \$103 million, which would represent another 45% loss of our annual sales by the end of October.
- **The CEWS** – which allowed those who are eligible to maintain the basic structure, but did not help with the retention of drivers since there was a huge cash shortfall.
- **The CEBA** – some eligible companies were able to receive \$40,000 but it was insufficient to make up for the lack of cash flow caused by significant costs of operating each vehicle.
- **Reopening measures** – need to be consistent among the provinces to allow free movement of vehicles and allow the same level playing field.

The London Transit Commission spoke about:



- **The economic impact of COVID-19** – up until the end of June, a \$7.2-million shortfall is projected including lost revenue and sanitary measures.
- **Support for emergency operating funding** – which is needed to avoid damaging transit networks and decarbonization efforts.
- **The impact on vulnerable people** – the specialized service continues to do approximately 200 trips a day, a large portion of which includes transportation to critical medical appointment such as dialysis. Reductions of services is a concern for seniors and front-line workers.

Panel on Self-Sufficiency and Supply Chain

Air Tindi Ltd. spoke about:

- **The economic impact of COVID-19** – there has been a dramatic reduction of revenue and they expect a slight uptick in June 2021 as they are highly seasonal. At the beginning of the pandemic, as much as 40% of the staff were laid off and scheduled flights were reduced by 70%. The only consistent source of revenue is the medevac contract.
- **The CEWS** – which has allowed them to bring back all their employees in April.
- **The Northern Essential Air Service Program** – they received \$1.565 million, which allowed the scheduled flights to be increased by 10%.
- **The EDC and BCAP Guarantee** – which helped them secure an additional line of credit.

The Canadian American Business Council spoke about:

- **A collaborative manufacturing response to COVID-19** – which is needed to focus on four objectives:
 - securing the availability of PPE in both countries;
 - designing Canada-U.S. manufacturing solutions to replenish and maintain strategic stockpiles of medical equipment;

- continuing to ensure people and goods cross the border efficiently without interrupting our critical supply chains; and
- expanding market opportunities between our two countries in order to spur recovery and compete globally.
- **An “essential commerce” designation** – which can be established in order to expedite the transport of essential goods.

The Canadian Produce Marketing Association spoke about:

- **The CEWS** – the program should be reviewed and extended beyond September for particularly hard-hit sectors, such as those who supply and operate within food service and the produce supply chain. As well, many grower businesses’ revenues are cyclical therefore they may not necessarily demonstrate the revenue reduction of 30% to qualify for the CEWS.
- **The CERB** – which has caused high levels of absenteeism and challenges. The \$1,000 allowable income limit should be increased, or targeted exemptions should be provided to allow Canadians to collect CERB and work within the produce supply chain over the next 10 months.
- **The Canada Emergency Student Benefit** – Increasing the allowable income limit or providing a targeted exemption to the income limit could encourage more students to collect the benefit and work for essential providers such as the agriculture sector.
- **Insolvency regime** – which does not work for the produce industry. A program like the *Perishable Agricultural Commodities Act* trust program in the United States should be examined.
- **A tax credit in procuring the equipment essential** – which should be created to support industry to keep employees safe.

CentrePort Canada spoke about:

- **Three issues to be highlighted** – the importance of maintaining and enhancing the North American supply chain, the certainty of markets and customers and the implication of e-commerce for Canada.



- **Federal support** – the government needs to ensure the sustainability of our businesses and increase supply chain efficiencies, including by:
 - helping with access to capital, and in some cases, providing support in pivoting on markets and source products;
 - keeping the business environment competitive through tax and other supports, including the adoption and deployment of new technologies; and
 - continuing to fund critical infrastructure to ensure that our Canadian-made, Canadian-grown or Canadian-sourced goods can reach their final destinations.

The Chemistry Industry Association of Canada spoke about:

- **The economic impact of COVID-19** – there have been no material impacts on the sector from COVID-19. Businesses in the sector have reconfigured their production processes to adapt to new demands. Large major facilities, though, have also had to defer all major capital investment because of the crisis.
- **Labelling plastics as toxic** – the sector does not support the government declaring plastics toxic under the *Canadian Environmental Protection Act* and urges it to use a regulatory tool other than declaring these necessary, sanitary and safe products toxic.

The Coalition of Concerned Manufacturers and Businesses of Canada spoke about:

- **Incentivizing the repatriation of manufacturing** – to alleviate dependency on unfriendly foreign suppliers and strengthen our national security.
- **Labelling plastics as toxic** – which would result in job losses and decreased investment.
- **The approval process for Canadian companies** – which should be expedited for Canadian companies.
- **Investment in Canadian infrastructure** – as it gives the best return on investment of all stimulus spending options.

- **Bill C-69** – which stopped major projects and resource developments. It needs to be amended with the series of recommendations that were submitted to the Senate during the debate on the legislation.

The Macdonald-Laurier Institute spoke about:

- **The lack of long-term planning in emergency preparedness** – due to regular elections. We need to coordinate within and between governments and with the private sector with a view of agreeing on what can be done to prepare for and lessen the effects of unexpected events.
- **The need for Canada to work with our close allies, not just the US** – to develop manufacturing and other capabilities to deal with our supply chain issues.

Sollio Cooperative Group spoke about:

- **Areas for action** – defined areas for action that correspond to its vision of the economic recovery include:
 - infrastructure automation and robotization to increase productivity;
 - investments in food processing to support greater food self-sufficiency;
 - the deployment of adequate telecommunications infrastructure to develop the vitality of regions;
 - support for the digitization and performance of agriculture;
 - the promotion and support of the cooperative model, which has proven its worth and makes it possible to develop large-scale companies; and
 - the promotion of frontline trades to address labour shortages.

Meeting of 28 May 2020

Panel on Oil and Gas

The Canadian Gas Association spoke about:



- **Projects delivering on emission reduction targets** – the association submitted a list of projects to government to deliver on targets. The total list includes 93 projects representing \$12 billion in spending with an overall ratio of industry to government spending of 5:1. The projects fall into four categories: renewable gas and hydrogen, green retrofit projects, alternative transportation fuels, and infrastructure and LNG projects.
- **Industry strategy** – work co-operatively with government on a strategy with three broad components: first, to develop an approach with the natural gas delivery industry; second, to support renewable gases to position Canada on the global stage; and third, to leverage Canada’s natural gas clean-tech advantage.

Équiterre spoke about:

- **Bailout programs for industry** – the government should ensure that any bailout programs target workers in the sector directly.
- **Polluter pays regime** – the government must implement a polluter pays regime to prevent more environmental liabilities.
- **Reporting requirements for recipients of the Large Employer Emergency Financing Facility** – the program must require the companies receiving this financing to prove that their business plans are in line with the *Paris Agreement* target to limit temperature increase to 1.5 degrees.
- **Binding environmental conditions** – the government should attach binding environmental conditions to any public assistance to ensure that the assistance is consistent with its climate commitments.
- **Transparency and accountability requirements** – the government should implement transparency and accountability mechanisms to ensure that the total amounts available to the oil and gas sector and the transactions made by EDC and the BDC through the Large Employer Emergency Financing Facility are made public, including the new loan required for the Trans Mountain pipeline expansion.
- **The transition out of oil and gas sector** – the government should allocate funds for the implementation of recommendations on transitioning out of the coal sector and apply them to the oil and gas sector.

- **Fossil fuel subsidies** – Canada should not promote or provide fossil fuel subsidies, either during a crisis or in normal times.
- **Paris Agreement targets** – which should be enshrined in legislation.

The Explorers and Producers Association of Canada spoke about:

- **Support programs for the energy sector** – the Association supports the \$750-million methane emissions reduction loan program, the \$1.7 billion of support to clean up orphan and inactive wells, the CEWS, the Large Employer Emergency Financing Facility and the EDC and BDC programs.
- **Support for workers and families** – economic stimulus to support workers and families will require substantive private sector investment, given the magnitude of the current economic situation. Canada must have broad inflows of investor capital to be successful.
- **Attracting investments** – which will depend on continuing with the existing policies on Indigenous reconciliation and greenhouse gas emissions, strong performance on environmental, social and governance factors and feedback from the highest levels of this government to indicate that Canada wants to attract capital.

The Lloydminster Oilfield Technical Society spoke about:

- **Support for oil and gas industry** – industry-specific funding for the industry is not moving fast enough.
- **The Large Employer Emergency Financing Facility** – the terms of the program appear spurious. There is no clarity on effects to the current lending hierarchy. **Barriers** companies face include:
 - the appointment of a board observer is a big red flag. When combined with the potential for the dilution of equity conversion, it could spell that the company is signing over the entirety of the operations to the Canadian government;
 - as for the net-zero by 2050, the level of scrutiny and monitoring that's required to participate in a loan is something over and above what the highest-rated environmental, social and governance companies in Canada are already doing;



- the other large red flag is the eighty-twenty split between unsecured and secured. When you enter into a secured agreement, you allow everybody else in your secured lending syndicate to agree upon somebody else having a secured portion of it. This opens up our secured agreements at a time when oil volatility is at twice the historical averages. It is not beneficial for anybody to enter into one of these agreements at the risk of having an additional 3% or 4% thrown on their senior lending. All the senior lenders would have to agree unanimously to enter into this agreement, this additional Large Employer Emergency Financing Facility agreement.

The Mining Association of Canada spoke about:

- **Support for charitable sector** – member companies have made contributions exceeding \$40 million to food banks, women’s shelters, Indigenous organizations and health authorities across Canada to help address the COVID crisis.
- **Ministerial discretion** – some regulations and laws, through their drafting and design, do not have release-valve mechanisms that enable ministerial discretion to address unprecedented events such as COVID-19. The Association would encourage consideration of the inclusion of such measures in laws and regulations, both new and updated, going forward.

Morgan Construction and Environmental Ltd. spoke about:

- **The CEWS** – the greater hazard with the program is that the government artificially reduces input costs, and over the long term in a free market economy, the selling price is reduced. Once competitive businesses know how long supports such as the CERB, tax deferral, workers compensation board premium and lease reductions are going to last, the subsidy gets worked into the selling price and creates an artificially low selling price for goods and services. Selling prices are dropping because of subsidies.
- **Extending the CEWS** – the wage subsidy should continue, it should be extended on a one-month or even less increment, and businesses should not be allowed to plan on receiving it.
- **EDC and BDC support loans** – which need to be adjusted to increase access and the velocity of capital as the economy opens. This is when businesses require working capital the most.

- **Recommendations to support the recovery** – the government should:
 - stop pandemic response benefits for individuals;
 - accelerate project approvals as there are enough projects in energy, mining and commercial waiting for federal approval to turn the economy around; and
 - protect the Canadian oil and gas industry since liquidity problems in the resource sector are a direct result of foreign interference.

Shell Canada Limited spoke about:

- **Energy transition** – it is a decades-long challenge that acknowledges the world will need oil and gas in the medium term. It is important to keep driving down the carbon footprint of that production moving forward.
- **Investing in innovation** – the government should invest in innovation to help the energy sector accelerate reducing emissions. It is an opportune time to keep investing in clean energy infrastructure, helping to create the right conditions for more investment in biofuels, renewable power, hydrogen, carbon capture, nature-based solutions.

Minister of Middle-Class Prosperity and Associate Minister of Finance and Departmental Officials

The Minister of Middle-Class Prosperity and Associate Minister of Finance spoke about:

- **Measures for workers and businesses** – \$150 billion in direct financial support. 8.2 million Canadians applied for the CERB so far.
- **Measures for Indigenous communities** – \$75 million in new funding for Indigenous organizations providing services to Indigenous individuals in urban centres and off reserve. The total Indigenous community support fund investment is \$380 million.
- **Canada Child Benefit payment** – families received a one-time special Canada Child Benefit payment of an additional \$300 per child, delivering almost \$2 billion in extra support across the country to help families during this challenging period.



- **Support for low-income earners** – seniors who receive old age security will automatically receive a tax-free payment of \$300, and those who receive the guaranteed income supplement will receive an additional \$200 of tax-free support.
- **Support for mid-market businesses** – include loans of up to \$60 million per company and guarantees of up to \$80 million. Through the BCAP, EDC and the BDC will work with private sector lenders to support access to capital for Canadian businesses in all sectors and regions.
- **Support for owner-operated small businesses** – expanded eligibility criteria for the CEBA to include owner operated small businesses.
- **Funding for researchers and research institutions** – \$450 million invested in research related to the pandemic.
- **Fish harvester benefit** – provide income support for this year’s fishing seasons to eligible self-employed fish harvesters and sharespersons crew who cannot access the CEWS. The program is worth up to \$267.6 million.

Meeting of 2 June 2020

Panel on Various Topics

The Association des camps du Quebec spoke about:

- **Support for overnight camps** – as overnight camps were unauthorized to operate in 2020, but are still required to cover many fixed costs, many will be unable to continue to operate without government support.

The Chicken Farmers of Canada spoke about:

- **AgriRecovery and depopulation of chickens** – due to the impacts of COVID-19 on the food services industry, chicken farmers may be forced to depopulate flocks. The government should consider depopulation due to COVID-19 circumstances under the *Health of Animals Act*, with the related supports that would accompany such an event.

Doctors without Borders spoke about:

- **Emergency operational funding** – given the unprecedented global health care needs faced during a pandemic, Doctors without Borders identified an additional \$226 million budgetary need for 2020. The government should contribute \$10 million of that amount.
- **COVID-19 research and development funding** – technologies, vaccines and medications developed with federal support should be required to be made affordable and accessible to everyone who needs them.

Friends of Canadian Broadcasting spoke about:

- **Requiring social media companies to pay for new articles** – platforms such as Facebook and Google should be required to pay newsrooms a fair price for published content, similar to royalties paid to for music by radio stations.

The Precision Drilling Corporation spoke about:

- **Support for the conventional oil and gas industry** – need to balance economic recovery following COVID-19 and environmental goals.

Ottawa Special Events spoke about:

- **Protecting small business owners** – would like to see personal guarantees on loans made by small business owners whose businesses are suffering as a result of COVID-19 prevented from being exercised.
- **The CEBA** – would like to see more than \$10,000 forgivable and would like additional financial support.
- **The Canada Emergency Commercial Rent Assistance** – tenants should be given the opportunity to apply directly for relief as landlords are not obligated to participate in the program. Additionally, measures to prevent evictions of commercial tenants are required.
- **The CERB** – which should be extended so that businesses may apply a fourth time.
- **Unfair competitive advantage of "big box" stores** – while regulations required many small businesses to shut down, other “big box” stores remained open as “essential services.” However, items not deemed to be



“essential” continued to be sold at big-box stores, creating an unfair advantage against smaller competitors not deemed to be essential.

Western University spoke about:

- **Support for research and development** – in order to respond to the additional costs related to COVID-19.
- **Funding for infrastructure** – strongly supports a national infrastructure program.

Panel on the Impact on Women

The Canadian Centre for Policy Alternatives spoke about:

- **The impacts of COVID-19 on women** – over half of all Canadian female workers employed in fields that are required for containing the pandemic and caring for those infected by the disease. Furthermore, more than half of job losses due to the pandemic belonged to women and low-income earners, which are predominantly female and racialized. Childcare options are needed.

The Donwood Manor Personal Care Home spoke about:

- **The impacts of COVID-19 on women** – the pandemic has put additional stresses on a workforce that already had a high burden of household responsibilities, long hours of work and little pay.

The London Abused Women's Centre spoke about:

- **The impacts of COVID-19 on women** – there is a lack of gender-based analysis being conducted with respect to COVID-19. Support to prevent outbreaks in sexual assault centres is inadequate and excludes essential agencies. COVID-19 has made the life of women who are sexually abused or trafficked much more dangerous.
- **The CERB** – excludes women and girls who are being trafficked and those trying to leave their abusers. Sexually trafficked women have no record of employment and rarely receive money. Women trying to leave their abusers rarely have work experience and are often trapped at home.

SheEO spoke about:

- **The need for additional childcare support** – women entrepreneurs often have childcare responsibilities and need support during the pandemic.
- **Support for SMEs** – to support diversity and to redefine our definition of innovation post pandemic.

Shield of Athena Family Services spoke about:

- **The impacts of COVID-19 on women** – especially those that speak a foreign language and who may be confined to their homes without access to communication with the outside world are at high risk during the pandemic. In Quebec, women were also required to quarantine for 14 days before entering a shelter, making it very difficult to vulnerable women and their children to remain safe.
- **Financial support for victims of domestic abuse** – many women who are victims of domestic abuse are unemployed, with little prospects of employment, and may not have access to child benefits. Social housing during the pandemic is also very rare. Financial support is needed for these women.

Meeting of 4 June 2020

Panel on Various Topics

Brandt Tractor Ltd. spoke about:

- **The CEWS** – the company was unable to use the CEWS as a result of having purchased dealerships from another company on an asset basis prior to the pandemic. As a result, it is required to declare the sales of the additional dealerships for their 2020 income, which makes it appear as though their sales have increased instead of decreased. It is asking that the application process be modified to accommodate for such circumstances.

Colleges and Institutes Canada spoke about:

- **Research and development funding for SMEs and non-profit organizations** – the government should invest \$165 million over two



years to identify and respond to the range of applied research and technology solutions that SMEs and non-profit organizations may need to adapt to the changes occurring as a result of the pandemic.

- **Infrastructure funding** – it has identified \$3.5 billion in “shovel-ready” projects and recommends that the first phase be targeted specifically at college and institute infrastructure.
- **Emergency support for colleges and institutes** – the government should provide up to \$3.3 billion to assist with projected losses due to the pandemic.

The Canadian Art Museum Directors Organization spoke about:

- **The CEWS** – art galleries of many universities and municipalities are ineligible for the subsidy due to their provincial mandate.
- **Tax incentives for philanthropy and matching endowment programs** – such incentives should be considered for the future as federal support programs are removed.

The Canadian Homebuilders’ Association spoke about:

- **The CEWS** – due to the unique revenue cycles of the industry, the program criteria should be amended to allow for the fair value of contracts signed to be used in calculating revenue to better account for a company’s current situation.
- **Stimulating the housing market for economic recovery** – the government should stimulate the housing market during the economic recovery following the pandemic by:
 - removing the GST/HST on new housing for 2020-2021;
 - introducing a home renovation tax credit for 2020-2021 and a permanent energy retrofit tax credit;
 - increasing amortization on insured mortgages to 30 years; and
 - implementing the suspended changes to the stress test benchmark.

Fanshawe College spoke about:

- **Federal support for Innovation Village** – support is needed for a physical and virtual hub for business, non-profit and students.
- **Funding for infrastructure** – following the success of the strategic infrastructure fund, there should be a similar program in the future to support economic recovery and growth.

Genome Canada spoke about:

- **Support for research and development in genomics** – \$40 million in federal support for CanCOGeN has contributed to a national genomic infrastructure that is helping to combat both the current pandemic and possible future pandemics. It encourages further investment in genomics.

McCoy Global Inc. spoke about:

- **Delays in receiving federal funding** – the frustration in the delays between when funding and supports are announced and when they are received. It compared its application for an EDC loan, which was expected to take 6 months as opposed to a comparable loan in the United States, which took 5 business days to process.
- **Confusion regarding application rules and their changes** – with respect to the BCAP's support period, which was extended from 12 to 60 months, the rules were unclear and poorly communicated. With respect to BDC's debt facility, the criteria appear to be subjective. Fair, transparent and timely loan financing is requested.

The National Research Council spoke about:

- **Federal funding for COVID-19 response measures** – such as:
 - \$15 million for collaborations between National Research Council scientists with individuals in academia and the private sector for short-term efforts to respond to COVID-19;
 - \$44 million to upgrade and enhance the capacity of the Biotechnology Research Institute to allow for the testing for vaccine candidates;
 - \$15 million to set up challenges for which innovative SMEs and others can provide technological solutions;



- \$12.5 million to help innovative SMEs develop proposals for products, such as PPE and testing diagnostics;
- \$250 million for the Industrial Research Assistance Program to provide highly qualified individuals with a wage subsidy in a discretionary manner; and
- \$7.5 million to hire graduate and post-doctorate students in the science, technology, engineering, and mathematics fields.

Panel on the Economic and Fiscal Outlook

The C.D. Howe Institute spoke about:

- **The impacts of the fiscal stimulus measures** – the uptake of the CERB and wage subsidy programs have been high and the fall in real GDP in Q1 2020 ended up being in the middle range of the estimates in the Bank of Canada’s April monetary policy report at 2.1%. One-time deficits should not become structural as the economy recovers. As government supports are wound down, it will be important for the government to be clear about what supports it will provide and must carefully consider how to help maintain viable businesses while not creating “zombie” businesses.
- **The impacts of the monetary stimulus measures** – Government of Canada and provincial bond purchase programs were effective in reducing illiquidity from bond markets and in reducing borrowing costs for provinces. Private sector asset purchase program was also successful in reducing illiquidity in private bond markets. New issuances of Canadian corporate bonds in April were the largest total in approximately ten years. The 2% inflation target should be maintained in the coming months and years.

The Canadian Union of Public Employees spoke about:

- **The fair distribution of government support measures** – in order ensure that government spending on support measures is fair, the government should: make public information about how the money is being spent; include clauses and agreements that mandate labour protections for workers; ensure unions are included in negotiations for the wage subsidy and other supports; and publish details of government procurement or any other government contracts. Given the disproportionate effect of the

pandemic on women, low-income service workers and racialized workers, investment in health care, childcare and social services would be appropriate.

Jean-Denis Garon, Professor of Economics, Université du Québec à Montréal, spoke about:

- **The nature of current and future assistance measures** – measures should be timely, targeted and tailored. The CERB should not continue for too long in order to promote recovery and not to provide incentives for unemployment. EI needs to be redesigned quickly to fund labour market training in partnership with provinces.
- **The need to train the workforce** – EI needs to be redesigned quickly to fund labour market training in partnership with provinces. While international trade has relocated much economic activity over the last few decades, one result of the pandemic will be a return to regionalization of certain activities and will probably include artificial intelligence, robotics and home automation.
- **The need to work well with the provinces** – provinces will need to add input in training and other needs for EI. They will also need short-term financial support for the delivery of front-line public services, especially health care. Federal health transfers need to be permanently increased. The government should also consider transferring an amount to the provinces that would reduce their debt and increase their ability to borrow and spend.

Ian Lee, Associate Professor, Sprott School of Business, Carleton University, spoke about:

- **The need for an exit strategy in federal supports** – the government must consider how to roll back federal supports. Part of this strategy should involve how to deal with waves of the pandemic and should allow parts of the economy that are “low contact” to remain fully functional. Communication with the public must also be clearer in terms of who is most at risk of contracting and suffering from the disease. High-risk individuals should self-isolate.

Jack Mintz, President’s Fellow, School of Public Policy, University of Calgary, spoke about:



- **Canada's debt levels compared to other countries** – Canadian consolidated public deficits—that is for all levels of government—as a share of GDP will be the second-highest amongst all advanced economies, at 11.8%. Canada's net public debt as a share of GDP to rise from 25.9% to 40.7% in 2020, the highest since 2001. There is also high uncertainty for the future.
- **The need for fiscal rules in the coming months** – in order to create credibility, Canada will need to establish, in the future, some fiscal rules regarding how big deficits might become in the future. Canada should study the approaches used by other countries for budget planning.
- **The disproportional impact of large governmental debts on different income groups** – payments on government debt are transfers from taxpayers to bondholders, many of whom live outside the country.

Armine Yalnizyan, Economist and Atkinson Fellow on the Future of Workers, spoke about:

- **The net benefits of public spending** – future spending will have to be designed to maximize the future potential for growth. Targeted and sufficiently resourced spending could pay for itself through physical and social infrastructure. Federal intervention in childcare will be key. Debt will increase and it will either be government, household, corporate or current account. Federal debt is the lowest-risk, lowest-cost debt in the ecosystem of debt and should be the first choice.

The Macdonald-Laurier Institute spoke about:

- **How Canada has dealt with past fiscal crises** – the federal government had surpluses following the Second World War and used a reduction in program outlays following the 1994 and 2008 crises as many argue that spending cuts boost investment and tax hikes decrease spending in the economy.
- **Whether this is an appropriate time to restructure the economy** – the aim of federal spending during the pandemic was to “preserve the economy as it was” and making the increase in government spending permanent by financing programs such as a guaranteed annual income or green energy infrastructure projects would be counterproductive to this short-term goal.

Meeting of 9 June 2020

Export Development Canada

Export Development Canada spoke about:

- **EDC's response to COVID-19** – in times of crisis, like the COVID-19 pandemic, credit insurance programs are withdrawn from the market because of increased risk. That is when EDC steps in to offer a product to businesses that want to insure their receivables.
- **The BCAP** – this program was designed to provide quick access to cash flow for small businesses with limited financing. Under BCAP, a financial institution provides the loan and EDC guarantees 80% of it. EDC works with more than 120 commercial financial institutions across Canada to implement this program.
- **Reaction from the business community** – the government should speed up implementation of BCAP and better inform businesses about the program. Many small business owners are unfamiliar with the program and hesitant to get deeper into debt, mainly because of uncertainty regarding the economic recovery.
- **Human resources** – EDC has the staff needed to handle BCAP applications. It has worked closely with financial institutions to introduce a streamlined approval process to deal with BCAP applications more quickly.
- **Administrative fees and interest rates** – EDC charges an annual 1.8% fee to financial institutions for its loan guarantee under BCAP. Each of the 120 financial institutions participating in BCAP can decide on the interest rate it will charge businesses.
- **Limits on the use of BCAP** – the government should ensure compliance with the legal agreement between financial institutions and EDC regarding BCAP. This agreement prohibits use of BCAP to pay dividends or increase executive compensation.
- **Oil and gas loan guarantee program** – the government should speed up the implementation of this program. Many companies find that the



government is taking too long to get the program up and running and they are anxious for the announced funding to become available.

- **The CEBA** – since its launch, the CEBA has delivered over \$26 billion through 233 financial institutions, providing liquidity to more than 660,000 companies. The CEBA has a budget of \$55 billion, and EDC has said it is prepared to negotiate an increase if necessary.

Business Development of Canada

The Business Development Bank of Canada spoke about:

- **Demand for business loans** – since April 2020, the BDC has authorized almost 10,000 loans worth nearly \$2 billion. This is eight times above the normal volume and is almost 14 times greater than the total value of authorized loans.
- **Service quality and turnaround time** – the increase in loan applications was so great that the BDC was unable to meet entrepreneurs' expectations. Many were frustrated by having to wait when they needed loans quickly.
- **Postponement of payments for BDC clients** – the BDC introduced a program to postpone payments for up to six months free of charge for clients with loans of \$1 million or less. The BDC has arranged almost 37,000 postponements, representing more than \$800 million in cash flow benefits for BDC clients and about half of the BDC's existing loan portfolio.
- **Loan guarantees** – the BDC's loan guarantee program does not include a charge to financial institutions. The BDC guarantees 80% of the loan, giving the institution the capacity and means to extend more credit without assuming 100% of the risk.
- **Interest rates** – the BDC did not cap the interest rates that institutions can charge their clients when the BDC guarantees the loans.
- **Stabilizing the demand for cash flow loans** – the BDC offers cash flow loans of up to \$2 million. It received more online applications for these loans in the last two weeks of March than it usually receives in a year.

- **Funding for the oil and gas sector** – the BDC funding for oil and gas producers is a junior loan attached on a mandatory basis to EDC’s guarantee, while its funding for businesses in other sectors is independent.
- **Economic recovery** – the BDC will be there in the fall of 2020 to support the economic recovery, just as it did during the 2008 credit crisis. The BDC expects businesses to continue to digitize and adapt to the new economic reality.
- **Mapping economic sectors** – the government should map economic sectors by territory so that it can adapt its financial support accordingly.

Meeting of 11 June 2020

Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board spoke about:

- **The impact of the COVID-19 pandemic** – the Canada Pension Plan (CPP) Fund’s net annual return was 12.6% after all costs during the first three quarters of the 2019–2020 fiscal year and decreased to 3.1% at the end of the fiscal year on 31 March 2020. Its active management strategy generated \$23.5 billion in value added compared to its benchmark passive strategy.
- **Its preparation** – in recent years, financial crisis, business continuity and pandemic response plans were developed, multiple exercises were completed to put these plans into practice and its risk management framework, asset valuation processes and digital technology capabilities were enhanced.
- **The sustainability of the CPP** – the most recent actuarial review concludes that the CPP will be sustainable over the next 75 years. The review assumed an average net real rate of return of 3.95% over that period, while that rate was 8.1% over the last 10 years.
- **Environmental, social and governance factors** – which are considered when the portfolio is calibrated and investment opportunities evaluated and when there is an engagement with a company to improve business



practices and disclosure. Work is also being done to understand the risks and opportunities presented by climate change.

- **Climate change risks** – which are difficult to understand, but taken into account in every single major investment. For example, the risk of flooding has been looked at in relation to an investment in a toll road in Indonesia. Climate change risks are also being considered for the overall portfolio.

Minister of Finance and Departmental Officials

The Minister of Finance spoke about:

- **The Gas Tax Fund** – payments to municipalities will be made earlier than normal to help them move forward with infrastructure projects.
- **Support for Indigenous Peoples** – the government will provide an additional amount of \$75 million to organizations that provide services to Indigenous individuals in urban centres and off reserve, and an additional amount of \$650 million for health care, income support and new women’s shelters.
- **The CEWS** – the government has consulted with businesses, non-profit organizations and charities regarding potential improvements. Key objectives for any change would be to maximize employment and support the recovery.
- **Support measures available to the energy sector** – such as CEBA loans, the BCAP and the Large Employer Financial Facility.

The Canada Development Investment Corporation spoke about:

- **Trans Mountain** – the pipeline is currently operating at full capacity despite the impacts of the COVID-19 pandemic and construction work for the expansion of the pipeline is ongoing. It is still expected that the expansion will be completed by the end of 2022 at a cost of \$12.6 billion, as estimated in January 2020.
- **The Large Employer Emergency Financing Facility** – limits on executive compensation will be enforced and attested to by senior officers and board directors of the company. The government could appoint an

observer to a company using the facility, but this will likely be used only as a backup measure in case of a problematic loan.

The Department of Finance spoke about:

- **Household indebtedness** – which is considered as a key risk to the economy. Despite government support measures, households will have taken on more debt, but lower interest rates, longer amortization periods and mortgage deferrals will improve their ability to service their debt.
- **Eligibility to CEBA for individuals using a personal account for their business** – the issues with personal accounts are that a financial institution will exercise less scrutiny than with a business account, and that business and personal transactions will be commingled and impossible to disentangle.

The Canada Revenue Agency spoke about:

- **The CERB** – individuals who made a mistake in good faith and applied for the CERB when they should not have will be required to pay back the amount received. Criminal sanctions will be sought against those who engaged in CERB fraud.

The Department of Foreign Affairs, Trade and Development spoke about:

- **Funding for COVID-19-related projects in Gaza and the West Bank** – these projects are being implemented by UNICEF and the World Health Organization and a series of measures are in place to prevent the misuse or diversion of that funding, such as specific anti-terrorism provisions, screening of individuals, extensive monitoring on the ground and detailed audits and evaluations.

Meeting of 16 June 2020

Bank of Canada

The Bank of Canada spoke about:

- **The use of banknotes during the COVID-19 pandemic** – Canadians have indicated that they use cash less frequently and certain retailers have asked them to pay electronically. Retailers should continue to accept cash



because some Canadians do not have a bank account or have a limited number of debit transactions free of charge, and the handling of banknotes is not riskier than touching other surfaces for the transmission of COVID-19.

- **A central bank digital currency** – it might make sense to issue such a currency if most Canadians stop using banknotes. While it is not required at this time, the Bank of Canada has developed plans to be able to issue one if needed.
- **Its role as the fiscal agent of the government** – given that the government’s financing needs have grown significantly due to the introduction of measures to mitigate the pandemic’s impact, this role has become more important.
- **Its role in promoting a stable and efficient financial system** – from March to May, the priority was to restore proper functioning of financial markets to ensure households, businesses and governments could access credit. Demand for liquidity is returning to normal and the functioning of markets has improved. The frequency of some operations has been reduced following a decrease in use by market participants.
- **The consumer price index** – while monetary policy continues to be based on the Bank’s inflation-targeting framework, the consumer price index is not currently an accurate measure of inflation for many people due to significant changes in buying patterns and prices. The Bank of Canada is working with Statistics Canada to understand the implications of these changes.
- **Transparency and accountability** – the Bank intends to be transparent about the results of the asset purchase programs and to continue using plain language to help Canadians understand its operations. It will also engage with a wider range of stakeholders, including an online campaign to involve the public in the 2021 renewal of the inflation-targeting framework.
- **The risk of deflation** – which is harmful to the economy, including because it reduces households’ ability to service their debt. Job losses resulting from containment measures will reduce demand more than supply and put downward pressure on inflation, and recent Bank of

Canada measures are designed to bring inflation back to target by supporting employment and output growth.

Meeting of 18 June 2020

Panel with Senior Economists

BMO Bank of Montreal spoke about:

- **The economic impact of COVID-19** – led to the deepest economic downturn in the post-war era but it now looks like the shortest recession ever as activity, jobs and spending began to recover. However, even after the projected rebound next year, the GDP would still be 3%-4% below what it normally would have been.
- **Tightening underwriting requirements for residential mortgages by the CMHC** – is relatively modest as it aims to protect potentially the most vulnerable debtors from overborrowing.
- **Credit rating agencies** – will take a long look at every sovereign borrower because of the dramatic changes we have seen in fiscal policies as there are significant deteriorations in government finances around the world.

The Canadian Centre for Policy Alternatives spoke about:

- **The two-month extension to the CERB** – which is welcome. However, the government should start planning now towards a new modern EI system while learning from the success of the CERB.
- **Lowering the domestic stability buffer** – of risk-weighted assets would free up as much as \$300 billion in assets for other purchases for financial actors. While share buyback programs were barred, dividend payments and executive bonuses can still be maintained but not increased.
- **Interest and other penalties over the deferral period of mortgages** – which should not be charged. This also includes other higher interest products like credit cards and lines of credit.
- **Extending the loan deferral period from September until the end of 2020** – which should also be considered.



- **Reducing or eliminating these prepayment penalties** – should be considered to allow Canadians to move to a more affordable house without paying extraordinary penalties in the process.

Catch Capital Partners Inc. spoke about:

- **The credit shortage for small businesses** – from large banks means that there is a need for innovative entrepreneurs. They have put forward a proposal based on the principle of the victory bonds back in the Second World War, in order to provide trade credit and financing to the SMEs.

CIBC Capital Markets spoke about:

- **The economic outlook** – at least over the next year, there are segments of the economy that are going to be essentially shut down due to health restrictions.
- **The federal government's response** – which was quick. The measures were to protect the most vulnerable people, prevent a wave of defaults and bankruptcies among Canadian businesses, and to protect households' rent and food security.
- **The Bank of Canada's asset purchasing actions** – historically, they have not caused higher inflation rates or inflation. Its use of this tool is wise.

The Desjardins Group spoke about:

- **Comparison with usual recessions** – which should be very careful, since this is an external shock that does not reflect existing financial imbalances or economic problems. This economic pause is accompanied by unprecedented support from the government.
- **Relief measures to financial institutions** – there were 950,000 requests for relief made by its members, including mortgages, credit cards and student loans. For businesses and households, there was an emergency loan.
- **The income cut-off of the CERB** – which is at \$1,000 disincentivizes job search and job take-up.

- **The support programs** – which have to stay in place in some form to avoid a wave of bankruptcies.

Dominion Lending Centres spoke about:

- **High COVID unemployment benefits** – which can encourage layoffs, discourage work and delay productive reallocation.
- **The most intractable group of unemployed** – which suffers the permanent fallout from the reallocation shock. For them, the government should provide training for the next phase of the technology revolution.
- **The efficient response to structural shifts that were accelerated by the pandemic** – which include widespread enhanced broadband and computer access for all households, reduced government land-use restrictions and occupational licensing restraints, and the removal of regulatory barriers to business formation and interprovincial trade restrictions.

Scotiabank spoke about:

- **The economic impact of COVID-19** – damaging economic scenario in the first half of the year, and significant rebound in the second part of the year.
- **The increase in deficits** – which is significant but largely warranted due to the need for substantial support. They are not particularly worried about sustainability as it started from a reasonably good fiscal perspective.
- **The financial burden of support** – which is best carried out by the federal government as it has the best balance sheet to help manage various support programs.
- **Latest changes from CMHC on tightening up of credit** – which are unlikely to have significant impact on the housing market. The bigger issue is the under-supply in the housing market.

Panel on Various Topics

The Association for Mountain Parks Protection and Enjoyment spoke about:



- **Entrance fees to the national parks** – which should be waived by Parks Canada in order to increase visitation.
- **Lease and licence renewals and overholding terms** – which should be extended by Parks Canada to allow local businesses to focus on recovery efforts.
- **Guest experience and infrastructure** – for which there should be more federal investments.
- **The plans to expand mass transit and passenger rail connections** – which should proceed to encourage low-carbon visitation.
- **The CEWS, Canada Emergency Commercial Rent Assistance and the Parks Canada rent relief program** – which should be extended for tourism and hospitality-dependent businesses as long as travel restrictions and social distancing requirements are in place.

The Canadian Federation of Independent Grocers spoke about:

- **The mechanisms that allow our independents to access PPE** – which should be put in place, both for the protection of their customers and employees.
- **The systemic preoccupation with on-farm to the exclusion of off-farm** – which must end. Independent grocers, because they are not part of the on-farm sector, have received no government support unlike other parts of the supply chain.
- **The government's current agreement with the credit card companies** – which would reduce fees from an overall average of 1.5% to 1.4% needs to be revisited. COVID-19 has shifted the transactions to cashless payment. Independent grocers do not have the negotiating power to obtain favourable rates.

The Canadian Steel Producers Association spoke about:

- **Unfairly traded imports** – either from dumping practices, massive importations or other practices that harm our sector. The Association remains deeply concerned about the “wall of steel” that is already beginning to surge into our market.

- **Maintaining market access to the United States** – which is crucial for Canada's steel sector. The Association remains ready and able to support that sector in meeting all the “rules of origin” obligations.
- **The Strategic Innovation Fund recapitalization** – which should be part of the government's recovery measures as it has been a valuable tool for our sector in incentivizing investment.

Fairness Alberta spoke about:

- **The \$1 billion for reclaiming orphaned wells** – as well as some nationwide loan supports are hard to access for our energy companies and they are small compared to the tax revenue Alberta has contributed to federal government.
- **Conflicts over pipelines, tanker bans and greenhouse gas-related policies** – which create large, competitive disadvantages for the Alberta oil and gas sector, compared to international competitors.
- **The current Equalization formula** – which should be changed, specifically:
 - the duplication in the health and social transfers and the equalization program should be removed;
 - the size of the Equalization program has been growing with GDP regardless the fiscal capacities of the provinces;
 - the equalization of the fiscal capacities of provinces does not consider their costs to deliver services.

The Fédération nationale des communications spoke about:

- **The CERB** – which has been great for artists out of work due to COVID-19. The extension is appreciated.
- **Long-term solution after COVID-19** – which should be considered, such as some variation of guaranteed minimum income.
- **The tech giants** – which must contribute to our system as they occupy so much space now that they are preventing the growth of our media and our culture.



- **The payroll tax credit for the print media** – which should be expanded by raising the base level of eligible payroll and raising the tax credit from 25% to 35%.

The Independent Broadcast Group spoke about:

- **The existing tax deduction for advertising on independent Canadian broadcasters** – which should be increased to 130% to help level the playing field with large broadcasting groups.
- **The news content tax credit developed for the print industry** – which should be extended to the news programming produced by independent broadcasters.
- **The 600 MHz transition costs for independent broadcasters** – which should be reimbursed. These costs are being incurred to free up spectrum for other uses, including mobile use. All of Canada's largest media conglomerates also operate mobile phone businesses, so they will benefit from this transition. Independent broadcasters bear the same costs, but will not see the benefit, and they should be compensated.

The International Alliance of Theatrical Stage Employees spoke about:

- **The extension of the CERB** – which is appreciated. It should continue until the industry is allowed to reopen to full audiences. Alternatively, a universal basic income should be implemented.
- **A limited window of emergency relief by allowing repayable RRSP withdrawals** – which should be created like the home buyers' plan and the lifelong education plan.
- **A COVID-19 insurance program administered by the federal government** – which should be created in order to bear the risk of productions being shut down. The government should act as an insurance backstop whereby producers could contribute to a pandemic-coverage insurance pool that would total \$100 million. However, the pay and severance for workers as well as safety protocol should be the priorities.
- **Other short-term support measures** – which could also include:

- relaxing restrictions on our arts organization's ability to access funds from its endowment, beyond those currently identified as unmatched funds;
- temporarily amending the *Income Tax Act* so that live performance ticket purchases are treated as charitable donations;
- devising and implementing federal tax credit incentives for live performance organizations, e.g., incentives such as those that exist for film and television production across Canada;
- additional assistance to help attract live audience attendees by providing theatres with funding equal to 50% of the average on the previous five years' ticket sales, so that they may reduce ticket prices in order to attract audiences;
- working with all arts and culture stakeholders to design, implement, and fund a national marketing campaign aimed at encouraging Canadians to return to the various arts and culture venues as patrons and audiences.

Triodetic Ltd. spoke about:

- **COVID-19 related facilities** – it has the capacity to build COVID-19-related facilities such as triage centres, housing facilities, storage facilities.

Meeting of 22 June 2020

Office of the Auditor General

The Office of the Auditor General spoke about:

- **Audits requested by Parliament** – the audits regarding the government's COVID-19 response will be presented when they are completed rather than on a predetermined date.
- **The OAG's audit work** – which requires more time and effort due to physical distancing and remote working arrangements as a result of the COVID-19 pandemic.



- **Human and financial resourcing challenges** – which mean that the OAG will not be able to audit each and every federal program associated with the government’s COVID-19 response.
- **OAG funding** – which should be independent and modelled on the United Kingdom, New Zealand and some Canadian provinces.
- **The OAG’s technology shortfall** – which is such that most of the requested funding will be used to address the information technology gap.
- **The number of audits by the Commissioner of the Environment and Sustainable Development** – which has declined in recent years for budgetary reasons. While an average of six audits were conducted annually, four audits are planned this year.
- **Digitization** – the government should boost investment in digital tools and technology. The COVID-19 pandemic has highlighted the need for the OAG, departments and Crown corporations to be ready to transition into the digital age.

Canada Infrastructure Bank

The Canada Infrastructure Bank spoke about:

- **Federal debt** – which has been compounded by COVID-19 and created a difficult situation for public finances. The Canada Infrastructure Bank has taken this into account and focuses heavily on revenue-generating projects, but several other factors are also considered when assessing projects.
- **Its investment expertise in infrastructure projects** – which will help Canada’s economy recover. The government should focus on new forms of investment to address urgent infrastructure needs.
- **Broadband Internet** – the COVID-19 pandemic has underscored the importance of a broadband connection to Canadians’ quality of life, particularly in the North.
- **Infrastructure investment** – which was an attractive asset class for institutional investors before COVID-19 but dropped off when the

pandemic hit. Experts expect investment to ramp up and top pre-pandemic levels given the alternatives that will be available to investment.

Meeting of 7 July 2020

Financial Consumer Agency of Canada

The Financial Consumer Agency of Canada spoke about:

- **Their expectations for financial institutions** – which includes ensuring a safe access to financial services, particularly for vulnerable consumers. Consultations with financial institutions about the new financial consumer protection framework were paused to allow them to reallocate resources for accommodating the demand for relief.
- **Banks' relief measures** – which are considered as commitments that will be monitored by the Agency to ensure a fair and appropriate implementation. Based on reports by banks on payment deferrals for mortgages and other credit products, most consumer requests have been approved in a timely manner since April.
- **Consumer education** – the Agency's call centre volume has increased by 28% compared to the same period last year and online resources, including pandemic-specific information, have seen increased traffic.
- **Consumer trends** – two new monthly surveys will be launched in July 2020 to update the information collected through the Canadian Financial Capability Survey and allow an assessment of changes resulting from the pandemic. As well, the Agency has worked with stakeholders, including financial literacy networks, provincial regulators, members of the Financial Institutions Supervisory Committee and international organizations, to gain insights into issues consumers are facing.
- **Groups that are more vulnerable financially** – people struggling to meet their financial commitments or unable to pay their bills on time are more likely to be under the age of 65, with income lower than \$40,000, separated or divorced, Indigenous or single parents.



Office of the Superintendent of Bankruptcy

The Office of the Superintendent of Bankruptcy spoke about:

- **The measures it took in response to the COVID-19 pandemic** – which include the following:
 - issuing guidance on 13 March 2020 to allow Licensed Insolvency Trustees (LITs) to carry out certain duties remotely, such as the initial debtor assessment and insolvency counselling;
 - allowing consumer proposal debtors to miss an additional three payments between 13 March 2020 and 31 December 2020 without having their proposal deemed annulled;
 - extending certain timelines, such as those associated with meetings of creditors, applications to court and mediation;
 - reaching out to LITs to ensure they could operate effectively and creating a dedicated email box and dedicated response team to provide accurate, consistent and timely answers to COVID-19-related questions from LITs and stakeholders;
 - providing accurate and reliable information to debtors, such as COVID-19-related guidance and social media posts.
- **Recent insolvency rates** – in the weeks following the onset of COVID-19 in Canada, the number of filings under the *Bankruptcy and Insolvency Act* per 1,000 adults decreased below that of 2009 and 2019 possibly as a result of the financial support measures by governments, reduced levels of enforcement by creditors and uncertainty regarding the future for businesses and employees.
- **Future insolvency rates** – the Office does not provide forecasts of insolvency filings, but work is underway to determine whether a reliable forecasting model could be used and how it could be applied in the current context.
- **The number of filings under the Companies' Creditors Arrangement Act** – which was 27 in the second quarter of 2020, more than double the

10-year quarterly average, although it is possible that this spike could be followed by a significant drop.

- **A possible increase in the number of insolvency filings** – based on the experience from 2009 and testing, the Canadian insolvency system should be able to handle a significant increase. The extension of remote service delivery by LITs will increase their efficiency. Other potential measures to improve the efficiency of the system include the use of artificial intelligence to detect debtor non-compliance, for which there will be a pilot in Fall 2020.
- **The CERB and the Canada Emergency Student Benefit** – legislation provides that they are not subject to the *Bankruptcy and Insolvency Act*, meaning that they are not treated as income for the purpose of calculating surplus income.

APPENDIX A LIST OF WITNESSES – PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2021 BUDGET

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee’s [webpage for this study](#).

43rd Parliament – 2nd Session

Organizations and Individuals	Date	Meeting
Canadian Arts Coalition Charles C. Smith, Spokesperson	2020/12/01	8
Canadian Nurses Association Michael Villeneuve, Chief Executive Officer	2020/12/01	8
Canadian Produce Marketing Association Ron Lemaire, President	2020/12/01	8
Community Food Centres Canada Sasha McNicoll, Senior Specialist, Policy Nick Saul, President and Chief Executive Officer	2020/12/01	8
Festivals and Major Events Canada Martin Roy, Chief Executive Director	2020/12/01	8
Food and Beverage Canada Kathleen Sullivan, Chief Executive Officer	2020/12/01	8
Skills Canada Shaun Thorson, Chief Executive Officer	2020/12/01	8
WaterPower Canada Patrick Bateman, Interim President	2020/12/01	8
4 Pillars Consulting Group Inc. Reg Rocha, President	2020/12/03	9

Organizations and Individuals	Date	Meeting
ALS Society of Canada Tammy Moore, Chief Executive Officer David Taylor, Vice-President Research	2020/12/03	9
As an individual Jeffrey Booth, Entrepreneur and Author Jack Mintz, President's Fellow School of Public Policy, University of Calgary	2020/12/03	9
Fairness Alberta Bill Bewick, Executive Director	2020/12/03	9
Macdonald-Laurier Institute Philip Cross, Senior Fellow	2020/12/03	9
National Ethnic Press and Media Council of Canada Thomas S. Saras, President and Chief Executive Officer	2020/12/03	9
Oxfam Canada Kate Higgins, Interim Executive Director	2020/12/03	9
Aéro Montréal Suzanne Benoît, President and Chief Executive Officer	2020/12/07	10
African Leadership Force Yaovi Bouka, Executive-Vice-President and Treasurer	2020/12/07	10
As an individual Ian Lee, Associate Professor Sprott School of Business, Carleton University	2020/12/07	10
Centre for Sexuality Pam Krause, President and Chief Executive Officer	2020/12/07	10
Chemistry Industry Association of Canada Bob Masterson, President and Chief Executive Officer	2020/12/07	10
Environmental Defence Canada Keith Brooks, Programs Director Julia Levin, Climate and Energy Program Manager	2020/12/07	10
Fédération des producteurs forestiers du Québec Vincent Miville, General Manager	2020/12/07	10

Organizations and Individuals	Date	Meeting
Moodys Tax Law LLP Kim G.C. Moody, Chief Executive Officer and Director Canadian Tax Advisory	2020/12/07	10
Department of Finance Chrystia Freeland, C.P., M.P., Minister of Finance Galen Countryman, Director General Federal-Provincial Relations and Social Policy Branch Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch Nicholas Leswick, Assistant Deputy Minister Economic and Fiscal Policy Branch Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch Katharine Rechico, Assistant Deputy Minister International Trade and Finance Branch Tushara Williams, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch	2020/12/08	11
Canadian Association of Oilwell Drilling Contractors Mark A. Scholz, President and Chief Executive Officer	2020/12/10	12
City of Yellowknife Rebecca Alty, Mayor	2020/12/10	12
Electric Mobility Canada Daniel Breton, President and Chief Executive Officer	2020/12/10	12
Explorers and Producers Association of Canada Tristan Goodman, President	2020/12/10	12
Heart and Stroke Foundation of Canada Manuel Arango, Director Policy and Advocacy	2020/12/10	12
Indigenous Leadership Initiative Steven Nitah, Senior Advisor	2020/12/10	12

Organizations and Individuals	Date	Meeting
National Association of Friendship Centres Jocelyn Formsma, Executive Director Christopher Sheppard, President	2020/12/10	12
Unifor Kaylie Tiessen, National Representative Research Department	2020/12/10	12
As an individual Livio Di Matteo, Professor of Economics Department of Economics, Lakehead University	2020/12/11	13
Canadian Chamber of Commerce Trevin Stratton, Chief Economist and Vice-President Policy	2020/12/11	13
Canadian Housing and Renewal Association Jeff Morrison, Executive Director	2020/12/11	13
Canadian Mental Health Association Margaret Eaton, National Chief Executive Officer	2020/12/11	13
Équiterre Marc-André Viau, Director Government Relations	2020/12/11	13
First Nations Tax Commission C.T. (Manny) Jules, Chief Commissioner	2020/12/11	13
Fitness Industry Council of Canada Scott Wildeman, President	2020/12/11	13
Northwest Territories Association of Communities Lynn Napier, Mayor of Fort Smith	2020/12/11	13

APPENDIX B BRIEFS SUBMITTED ONLINE – PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2021 BUDGET

The following is an alphabetical list of organizations and individuals - categorized by submission topic - who submitted briefs to the Committee related to this report. For more information, please consult the Committee's [webpage for this study](#).

AGRICULTURE, FOOD AND FISHERIES

Agri-Food Innovation Council
Animal Protection Party of Canada (Joint Submission)
Buchanan-Bruce, Symonae
Canadian Agri-Food Policy Institute
Canadian Aquaculture Industry Alliance
Canadian Beverage Association
Canadian Canola Growers Association
Canadian Cattlemen's Association
Canadian Federation of Agriculture
Canadian Hatching Egg Producers
Canadian Health Food Association
Canadian Horticultural Council
Canadian Meat Council
Canadian Mushroom Growers' Association
Canadian Pork Council
Canadian Poultry and Egg Processors Council
Canadian Produce Marketing Association
Canadian Propane Association
Chicken Farmers of Canada

Clean Farms
CropLife Canada
Dairy Farmers of Canada
Deans Council – Agriculture, Food and Veterinary Medicine
Egg Farmers of Canada
Endicott, Valerie
Équiterre
Evolve Our Prison Farms
Fertilizer Canada
Fisheries Council of Canada
Food Allergy Canada-Canadian Society of Allergy and Clinical Immunology (Joint Submission)
Food and Consumer Products of Canada
Gay Lea Foods Co-operative Ltd.
Godin, Nicole
Grape Growers of Ontario-Ontario Craft Wineries (Joint Submission)
Gray, Emily
Nation Rising
National Cattle Feeders' Association
National Farmers Union
National Sheep Network
Nutrition International
Ontario Dairy Council
Sollio Cooperative Group
Syngenta Canada
Turkey Farmers of Canada
Union des producteurs agricoles
Vancouver Humane Society
Vegan Option Canada
Wine Growers Canada

ARTS, CULTURE AND LANGUAGE

Aboriginal Curatorial Collective

ACTRA

Alliance de l'industrie touristique du Québec

Architectural Conservancy of Ontario

Arts Commons

Arts Training in Canada (Joint Submission)

Association des collègues et universités de la francophonie canadienne

Association nationale des éditeurs de livres

Association of Canadian Publishers

Association québécoise de l'industrie du disque, du spectacle et de la vidéo

BC Libraries Cooperative

Bradbury, Barbara

Brake, Aaron

Canadian Art Museum Directors Organization

Canadian Artists' Representation

Canadian Arts Coalition

Canadian Association for the Performing Arts

Canadian Association of Broadcasters

Canadian Crafts Federation

Canadian Dance Assembly

Canadian Federation of Library Associations

Canadian Independent Music Association

Canadian Live Music Association

Canadian Media Producers Association

Canadian Museums Association

Canadian Olympic Committee-Canadian Paralympic Committee (Joint Submission)

Canadian Urban Libraries Council

Canadore College

Central Station Education Initiative

Corporation of Massey Hall & Roy Thomson Hall
Corus Entertainment Inc.
CreativePEI
École nationale de cirque
Entertainment One
Fédération culturelle canadienne-française
Festivals and Major Events Canada
Groupe des onze
Humber College
Kawartha Art Gallery
Magazines Canada
Motion Picture Association-Canada
Music Canada
Music Publishers Canada
**National Campus and Community Radio Association-Association des radiodiffuseurs
communautaires du Québec-Alliance des radios communautaires du Canada (Joint
Submission)**
National Ethnic Press and Media Council of Canada
Ontario Association of Art Galleries
Ontario Association of Broadcasters
Ontario Museum Association
Opera.ca
Orchestras Canada
Paramedic Association of Canada
Pelmorex Corp.
Prince Albert Historical Society
Professional Association of Canadian Theatres
Restarting a Strong Arts Economy and Market for Donor Engagement (Joint Submission)
Shaw Rocket Fund
Sistema Toronto
Société d'histoire de Toronto

Soltys, Braeden
Sport for Life Society and Sport Tourism Canada
St. Peter's Church
Stratford Festival
Tennis Canada
The Hill 70 Memorial and the Vimy Foundation
The Writers' Union of Canada
Toronto International Film Festival Inc.
Trans Canada Trail
Tumbler Ridge Museum Foundation
Unifor
Vancouver Art Gallery
Visual Arts Alliance
Wilfred Laurier University

CARBON POLLUTION PRICING

619203 Ontario Limited
Advanced Biofuels Canada
Agricultural Manufacturers of Canada
Bider, Sharon
Business Council of Alberta
Clean Prosperity
Climate Action Groups of Bruce-Grey Owen Sound
Enbridge Inc.
Endicott, Valerie
Haddock, Janet
Mining Association of Canada
Neasmith, David
Saskatchewan Association of Rural Municipalities
Waters, Eugenie-Sloan, Sarah (Joint Submission)

CHARITIES AND NON-PROFIT ORGANIZATIONS

411 Seniors Centre Society
Adsum for Women and Children
Association of Fundraising Professionals
BC & Alberta Guide Dogs
Best Medicines Coalition
Big Brothers Big Sisters of Canada
Blumberg Segal LLP
Boys and Girls Clubs of Canada
Brain Tumour Foundation of Canada
Bumstead, Diana
Canada Cares Coalition
Canadian Arts Coalition
Canadian Cancer Society
Canadian Environmental Network
Canadian Society of Association Executives
Canadian Women's Foundation
Chinese Canadian National Council for Social Justice
Coast Mental Health
Connected Canadians
Consumers Council of Canada
Crohn's and Colitis Canada
Fighting Blindness Canada
Gay Lea Foods Co-operative Ltd.
GIV3
Godin, Nicole
Habitat for Humanity Canada
Health Charities Coalition of Canada
Heart and Stroke Foundation of Canada
Helmets to Hardhats

Imagine Canada
Jack.org
Jewish Community Centre of Greater Vancouver
JustWork Economic Initiative
Kind Canada Généraux
Klemmensen, Meredith
Matthew House Ottawa
National Angel Capital Organization
National Association of Friendship Centres
National Network for Equitable Library Service
Niagara-on-the-Lake Museum
Ontario Non-Profit Housing Association
Ontario Nonprofit Network
Opportunity International Canada
Orchestras Canada
Philanthropic Foundations Canada
Postman, Samantha
Ronald McDonald House Charities Canada
Science World BC
SDG Capital Corporation
Social Enterprise Council of Canada
Stratford Festival
Toronto International Film Festival Inc.
United Way Centraide Canada
Vancouver Foundation
YMCA Canada
YWCA Canada

CHILDREN, FAMILIES AND SOCIAL POLICY

Action Canada for Sexual Health & Rights

Advancement of Women Halton
African Leadership Force
Antigonish Poverty Reduction Coalition
Associated Designers of Canada
Basic Income Canada Network
Beaudin, David
Boys and Girls Clubs of Canada
Campaign 2000
Canadian Actors' Equity Association
Canadian Art Museum Directors Organization
Canadian Artists' Representation
Canadian Arts Coalition
Canadian Association of Social Workers
Canadian Community Economic Development Network
Canadian Council for Youth Prosperity (Joint Submission)
Canadian Craft Brewers Association
Canadian Labour Congress
Canadian Paediatric Society-Pediatric Chairs of Canada (Joint Submission)
Canadian Ski Council
Canadian Society of Landscape Architects
Canadian Urban Libraries Council
Canadian Women's Chamber of Commerce
Canadian Women's Foundation
Canadian Worker Co-op Federation
Canadians for Tax Fairness
CanAge
Centre for Education & Training
Child Care Now
Child Welfare League of Canada
Children's Healthcare Canada-Pediatric Chairs of Canada (Joint Submission)

City of Vancouver
Climate Action Network
Colleges & Institutes Canada
Community Sector Council Newfoundland and Labrador
Consumers Council of Canada
Equal Pay Coalition
For Our Kids Vancouver-For Our Kids North Van-Surrey for Future (Joint Submission)
Foundation for Resilient Health-Canadian Network for Human Health and the Environment (Joint Submission)
Godin, Nicole
Gosselin, Christopher
Heal, Organizations for Health Action
Humane Canada
Immigration Consultants of Canada Regulatory Council
International Alliance of Theatrical Stage Employees
Investment Industry Association of Canada
Klemmensen, Meredith
Missing Children Society of Canada
Multiple Sclerosis Society of Canada
National Association of Women and the Law (Joint Submission)
National Council of Women of Canada
OCIC Youth Policy-Makers Hub
Ontario Association of Art Galleries
Pearson Centre for Progressive Policy
People-Centred Economy Group
Pott, Trevor
Prosper Canada
Public Service Alliance of Canada
Réseau FADOQ
Resource Movement

SDG Capital Corporation
Shaw Rocket Fund
Shield of Athena Family Services
Sistema Toronto
Soltys, Braeden
South Asian Legal Clinic of Ontario and Chinese and Southeast Asian Legal Clinic
The Writers' Union of Canada
UBI Works
Unifor
United Steelworkers
United Way Centraide Canada
Van Brabant, Theo
Van Denham, Scott
Vance, Kathleen
Visual Arts Alliance
Women's National Housing and Homelessness Network
YMCA Canada
YWCA Canada

CONSUMPTION TAXES

Action on Smoking and Health-Coalition québécoise pour le contrôle du tabac- Physicians for a Smoke-Free Canada (Joint Submission)
ACTRA
Arthritis Society
Beer Canada
Broadbent Institute
Canadian Cancer Society
Canadian Chamber of Commerce
Canadian Construction Association
Canadian Counselling and Psychotherapy Association

Canadian Craft Brewers Association
Canadian Lung Association
Convenience Industry Council of Canada
Craft Distiller's Guild of British Columbia (Joint Submission)
Enerkem
Fédération culturelle canadienne-française
Frontier Duty Free Association
Global Automakers of Canada
Grape Growers of Ontario-Ontario Craft Wineries (Joint Submission)
Hotel Association of Canada
Intuit Canada
Juul Labs Canada Ltd.
MacNeil, Joan
National Smokeless Tobacco Company
Organigram
Recreation Vehicle Dealers Association of Canada
Rural Opportunity and Investment Coalition
Transport Action Canada (Joint Submission)
Travailleurs Autonomes Québec

CORPORATE TAXATION

3D Printed Homes Corporation
Advanced Biofuels Canada
Associated Equipment Distributors
Association for the Taxation of Financial Transactions and Aid to Citizens
Association of Fundraising Professionals
Bacon, Tyler
Broadbent Institute
Campaign 2000
Canadian Automobile Dealers Association

Canadian Camping and RV Council
Canadian Craft Brewers Association
Canadian Dental Association
Canadian Federation of Apartment Associations
Canadian Finance & Leasing Association
Canadian Horticultural Council
Canadian Hydrogen and Fuel Cell Association
Canadian Independent Music Association
Canadian Life and Health Insurance Association
Canadian Wireless Telecommunications Association
Carbon Engineering
Cenovus Energy Inc.
Chemistry Industry Association of Canada
Chronic Disease Prevention Alliance of Canada
CMC Research Institutes (Joint Submission)
Confédération des syndicats nationaux
Conseil Provincial du Secteur des Communications & Canadian Union of Public Employees (Jointly)
Convenience Industry Council of Canada
Co-operatives and Mutuals Canada
Copleston, Marion
Crohn's and Colitis Canada
Dow Canada
D-Wave Systems Inc.
Échec aux Paradis Fiscaux collective
Enbridge Inc.
Energy Storage Canada
Entertainment One
Érablière Charbonneau
Explorers and Producers Association of Canada

Fleet Management Association
Foresight Cleantech Accelerator Centre
GE Canada
Global Automakers of Canada
Gosselin, Christopher
Heart and Stroke Foundation of Canada
Imperial Tobacco Canada Limited
Independent Broadcast Group
Industrial Climate Solutions Inc.
International CCS Knowledge Centre
Johnson, Donald
MacNeil, Joan
Mining Association of Canada
National Smokeless Tobacco Company
Pfizer Canada
Postman, Samantha
Pott, Trevor
Prospectors & Developers Association of Canada
Retail Council of Canada
Rural Opportunity and Investment Coalition
Soltys, Braeden
St. Lawrence Economic Development Council
St. Lawrence Shipoperators
Tax Executives Institute Inc.
Telus Communications Inc.
TMX Group Limited
Tourism Industry Association of Canada
Union des producteurs agricoles
Van Denham, Scott
Visual Arts Alliance

Xplornet Communications Inc.

EDUCATION

Action Canada for Sexual Health & Rights

Association of Atlantic Universities

Blumer, Lella

British Columbia Federation of Students

British Columbia Institute of Technology Student Association

Canada Learning Code

Canadian Alliance of Student Associations

Canadian Association for Long Term Care

Canadian Association of Midwives-National Aboriginal Council of Midwives (Joint Submission)

Canadian Association of Research Libraries

Canadian Association of Social Workers

Canadian Association of University Teachers

Canadian Consortium for Research

Canadian Physiotherapy Association

Canadian Psychological Association

Canadian Union of Public Employees

Chiefs of Ontario

Child Care Now

Colleges & Institutes Canada

Colleges Ontario

Concordia University

Dollywood Foundation of Canada

École de technologie supérieure (ÉTS)

EcoSchools Canada

Evidence for Democracy

Extended Healthcare Professionals Coalition (Joint Submission)

Federation for the Humanities and Social Sciences

Iohahi:io Akwesasne Education and Training Institute
Keary-Matzner, Zoe
Kenjgewin Teg
Lakehead University
Libro Credit Union
Lighthouse Labs
LinkedIn
McGill University
McGill University-Trafalgar School (Joint Submission)
MindFuel
Northeastern University Toronto
OCAD University
Ontario Tech University
Pathways to Education Canada
Polytechnics Canada
Prepr Foundation
Prosper Canada
Queen's University
Research Universities' Council of British Columbia
Ryerson University
Saskatchewan Polytechnic
Science World BC
Simon Fraser University
Six Nations Polytechnic
Thompson Rivers University Students' Union
Toronto Science Policy Network
Universities Canada
University of Alberta
University of British Columbia
University of Guelph

University of Manitoba
University of New Brunswick
University of Quebec
University of Victoria
University of Waterloo
University of Winnipeg
Vanguard Investments Canada Inc.
Waterloo Undergraduate Student Association
Wilfred Laurier University
World Education Services
York University

EMPLOYMENT AND LABOUR

619203 Ontario Limited
ACTRA
African Leadership Force
Alliance de l'industrie touristique du Québec
Antigonish Poverty Reduction Coalition
Associated Designers of Canada
Association of Canadian Independent Travel Advisors
Association of Canadian Travel Agencies
Association of Faculties of Medicine Canada
Bacon, Tyler
Beaudin, David
Business Council of Alberta
Campaign 2000
Canadian Actors' Equity Association
Canadian Arts Coalition
Canadian Association for the Performing Arts
Canadian Cancer Society

Canadian Chamber of Commerce
Canadian Community Economic Development Network
Canadian Horticultural Council
Canadian Hospice Palliative Care Association
Canadian Labour Congress
Canadian Meat Council
Canadian Mushroom Growers' Association
Canadian National Institute for the Blind
Canadian Produce Marketing Association
Canadian Wood Pallet and Container Association
Centre for Connected Communities
Centre for Education & Training
Chartered Professional Accountants of Canada
Child Care Now
Chronic Disease Prevention Alliance of Canada
Coast Mental Health
Colleges & Institutes Canada
Confédération des syndicats nationaux
Conference Board of Canada
Covenant House Vancouver
Deloitte
Directors Guild of Canada
Equal Pay Coalition
Evolugen
Fisheries Council of Canada
Food and Consumer Products of Canada
IKEA Canada
Information and Communications Technology Council
International Alliance of Theatrical Stage Employees
International Association of Heat and Frost Insulators and Allied Workers

International Brotherhood of Electrical Workers
International Institute for Sustainable Development
International Union of Operating Engineers
SEIU Healthcare
Shield of Athena Family Services
Sollio Cooperative Group
Soltys, Braeden
Thompson Rivers University Students' Union
Toronto Region Immigrant Employment Council (Joint Submission)
Toronto Science Policy Network
Travailleurs Autonomes Québec
U15 Group of Canadian Research Universities
Unité de travail pour l'implantation de logement étudiant
University of Alberta
University of Guelph
University Students Council at Western University
Waterloo Undergraduate Student Association
World Education Services
YWCA Canada

ENERGY

AddÉnergie Technologies Inc.-Services FLO Inc. (Joint Submission)
Advanced Biofuels Canada
Air Products Canada
Ariganello, Marianne
Armstrong Fluid Technology
Associated Equipment Distributors
Beaudin, David
Bider, Sharon
Blumer, Lella

Bradbury, Barbara
Building a Zero-Emission Goods Movement System in Canada (Joint Submission)
Bumstead, Diana
Canadian Association of Oilwell Drilling Contractors
Canadian Biogas Association
Canadian Business Aviation Association
Canadian Canola Growers Association
Canadian Chamber of Commerce
Canadian Gas Association
Canadian Hydrogen and Fuel Cell Association
Canadian Institute for Energy
Canadian Nuclear Association
Canadian Propane Association
Canadian Renewable Energy Association
Capital Power
Cenovus Energy Inc.
Charge Point
Clean Energy Canada
Creating Healthy and Sustainable Environments (Joint Submission)
Dauncey, Guy
Ecostrat Inc.
EDF Renewables Canada Inc.
Enbridge Inc.
Endicott, Valerie
Energy Storage Canada
Environmental Defence
ENvironnement JEUnesse
Équiterre
Evolugen
Explorers and Producers Association of Canada

For Our Kids Vancouver-For Our Kids North Van-Surrey for Future (Joint Submission)
Foundation for Resilient Health-Canadian Network for Human Health and the Environment (Joint Submission)
Gatin, Jule
GE Canada
Gitxsan Development Corporation
Godin, Nicole
Gosselin, Christopher
Gray, Emily
Green Budget Coalition
Greengate Power Corporation
Greer, Gail
Haddock, Janet
International Association of Heat and Frost Insulators and Allied Workers
International Brotherhood of Electrical Workers
International Institute for Sustainable Development
International Union of Operating Engineers
KAIROS: Canadian Ecumenical Justice Initiatives
Keary-Matzner, Zoe
Mining Association of Canada
Siding & Window Dealers Association of Canada
Snell, Dana
Soltys, Braeden
Task Force for a Resilient Recovery
The Atmospheric Fund
U-Battery
Van Denham, Scott
WaterPower Canada
Waters, Eugenie-Sloan, Sarah (Joint Submission)
Woodbury, David

Yukon Energy Corporation-Tlingit Homeland Energy Limited Partnership (Joint Submission)

ENVIRONMENT AND CLIMATE CHANGE

3D Printed Homes Corporation

619203 Ontario Limited

Action on Smoking and Health-Coalition québécoise pour le contrôle du tabac-Physicians for a Smoke-Free Canada (Joint Submission)

Air Products Canada

Animal Protection Party of Canada (Joint Submission)

Ariganello, Marianne

Assembly of First Nations

Association of Equipment Manufacturers

Association québécoise des organismes de coopération internationale

BC Marine Terminal Operators Association

Bider, Sharon

Blumer, Lella

Business Council of Alberta

Canada Green Building Council

Canada Steamship Lines

Canadian Beverage Association

Canadian Biosphere Reserves Association

Canadian Cattlemen's Association

Canadian Electricity Association

Canadian Environmental Network

Canadian Federation of Agriculture

Canadian Federation of Nurses Unions

Canadian Gas Association

Canadian Horticultural Council

Canadian Labour Congress

Canadian Lung Association

Canadian Manufacturers & Exporters
Canadian Produce Marketing Association
Canadian Public Works Association
Canadian Renewable Energy Association
Canadian Society of Landscape Architects
Canadian Steel Producers Association
Canadian Worker Co-op Federation
Canadians for Tax Fairness
Chartered Professional Accountants of Canada
City of Montreal
Clean Prosperity
Climate Action Groups of Bruce-Grey Owen Sound
Climate Action Network
ClimateFast
Composite Panel Association
Concordia University
Conservation Ontario
Copleston, Marion
Creating Healthy and Sustainable Environments (Joint Submission)
Dauncey, Guy
Dow Canada
Earth Rangers-Toronto and Region Conservation Authority (Joint Submission)
Ecojustice
Ecology Action Centre
EcoSchools Canada
EDF Renewables Canada Inc.
Efficiency Canada
Elders for Environmental Justice, Montreal Chapter
Electric Mobility Canada
Enbridge Inc.

Endicott, Valerie
Energy Storage Canada
Environmental Defence
ENvironnement JEUnesse
Équiterre
Explorers and Producers Association of Canada
Federation of Canadian Municipalities
Fertilizer Canada
Fleet Management Association
For Our Kids Vancouver-For Our Kids North Van-Surrey for Future (Joint Submission)
Foundation for Resilient Health-Canadian Network for Human Health and the Environment (Joint Submission)
FPInnovations
Gatin, Jule
Global Automakers of Canada
Global Container Terminals
Gosselin, Christopher
Gray, Emily
Green Budget Coalition
Green Economy Canada (Joint Submission)
Greenbelt Foundation
Haddock, Janet
Heating, Refrigeration and Air Conditioning Institute of Canada
Humber College
IKEA Canada
Indigenous Leadership Initiative
Information and Communications Technology Council
Insurance Brokers Association of Canada
Insurance Bureau of Canada
International Boreal Conservation Campaign

International Institute for Sustainable Development
International Union of Operating Engineers
Invasive Species Centre (Joint Submission)
KAIROS: Canadian Ecumenical Justice Initiatives
Keary-Matzner, Zoe
Lehmann, Alan W.
Lloyd, Susanne
Lynch, Colleen
Mars Canada
McGill University
Microgreen Solar Inc.
MTB Transit Solutions
National Sheep Network
Natural Gas Innovation Fund
Nature Canada
Nature Conservancy of Canada
Newmont Canada
Northwest Territories Association of Communities
Ontario Clean Technology Industry Association
Ontario Power Generation
Our Living Waters Network (Joint Submission)
Peppiatt, Christina
Pieridae Energy
Professional Association of Canadian Theatres
Professional Institute of the Public Service of Canada
Queen's University
Snell, Dana
Soltys, Braeden
St. Lawrence Economic Development Council
St. Lawrence Shipoperators

Stackpole International
Students on Ice Foundation
Sustainable Forestry Initiative
Task Force for a Resilient Recovery
The Atmospheric Fund
Toronto Finance International
Unifor
Union des producteurs agricoles
Van Denham, Scott
Vance, Kathleen
Vélo Canada Bikes
WaterPower Canada
Waters, Eugenie-Sloan, Sarah (Joint Submission)
Woodbury, David

FEDERAL FINANCES

Action Canada for Sexual Health & Rights
Blueprint ADE
Bradbury, Barbara
Broadbent Institute
Business Council of Alberta
Campaign 2000
Canadian Association for Long Term Care
Canadian Psychological Association
Canadian Union of Public Employees
Canadian Voice of Women for Peace
Chartered Professional Accountants of Canada
Circles of Support and Accountability
Citizens for Public Justice
City of Montreal

City of Vancouver
Climate Action Network
Community Futures Network of Canada
Confédération des syndicats nationaux
Conference Board of Canada
Conference for Advanced Life Underwriting
Desjardins Group
Directors Guild of Canada
E3 Metals Corp.
Échec aux Paradis Fiscaux collective
Ecology Action Centre
Electric Mobility Canada
Electronic Transactions Association
Enbridge Inc.
Environmental Defence
ENvironnement JEUnesse
Equal Pay Coalition
Explorers and Producers Association of Canada
Fisheries Council of Canada
Food and Consumer Products of Canada
Funeral Service Association of Canada
GE Canada
Global Container Terminals
Gosselin, Christopher
Greater Toronto Airport Authority
Greer, Gail
Haddock, Janet
HEC Montréal
Hoffmann-LaRoche Ltd.
Humane Canada

Imagine Canada
Independent Broadcast Group
Information and Communications Technology Council
Insurance Board of Canada
Intellectual Property Institute of Canada
Interac Corp.
International Association of Fire Fighters
International Boreal Conservation Campaign
International Institute for Sustainable Development
International Union of Operating Engineers
Investment Industry Association of Canada
James, Jay
Johnston, Bill
KAIROS: Canadian Ecumenical Justice Initiatives
Large Urban Mayor's Caucus of Ontario
Magazines Canada
Merck Canada Inc.
National Angel Capital Organization
Ontario Clean Technology Industry Association
Reddin, Tony
Saskatchewan Association of Rural Municipalities
The City of Guelph

FEDERAL PUBLIC SERVICE

Adobe Canada
Association of Consulting Engineering Companies – Canada
Blueprint ADE
Boys and Girls Clubs of Canada
Bruyère
Canadian Association of Defence and Security Industries

Canadian Community Economic Development Network
Canadian Construction Association
Canadian Council for Public-Private Partnerships
Canadian Counselling and Psychotherapy Association
Canadian Manufacturers & Exporters
Canadian National Institute for the Blind
Canadian Union of Public Employees
Charge Point
Dairy Farmers of Canada
Digital ID and Authentication Council of Canada
Échec aux Paradis Fiscaux collective
Evidence for Democracy
Evolve Our Prison Farms
Fisheries Council of Canada
Greengate Power Corporation
Insurance Board of Canada
Interac Corp.
Intuit Canada
James, Jay
Johnston, Bill
KAIROS: Canadian Ecumenical Justice Initiatives
Mining Association of Canada
Professional Institute of the Public Service of Canada
Public Service Alliance of Canada
Salesforce
Social Enterprise Council of Canada
Sollio Cooperative Group
St. Lawrence Economic Development Council
St. Lawrence Shipoperators
Technation

Telesat

Unité de travail pour l'implantation de logement étudiant

United Steelworkers

Van Brabant, Theo

Van Denham, Scott

Women's National Housing and Homelessness Network

Xanadu Quantum Technologies Inc.

FINANCIAL INSTITUTIONS

African Leadership Force

Blumer, Lella

Brane Capital Inc

Canadian Association for Retired Persons

Canadian Chamber of Commerce

Canadian Credit Union Association

Canadian Prepaid Providers Organization

Dauncey, Guy

Electronic Transactions Association

SecureKey

Task Force for the Payments System Review

TMX Group Limited

TransUnion

Vanguard Investments Canada Inc.

FOREIGN POLICY

Action Canada for Sexual Health & Rights

African Leadership Force

Association québécoise des organismes de coopération internationale

Canadian Association of Retired Persons

Canadian Council for International Co-operation-Canadian Partnership for Women and Children's Health-Canadian Coalition on Climate Change and Development(Joint Submission)

Canadian Network for Neglected Tropical Diseases

Egg Farmers of Canada

Endicott, Valerie

Engineers Without Borders - University of Guelph Chapter

Engineers Without Borders Canada – Ryerson University Chapter

Engineers Without Borders Canada – University of Toronto Chapter

Engineers Without Borders Canada-Canadian International Development Platform (Joint Submission)

Fisheries Council of Canada

GE Canada

Gosselin, Christopher

Great Lakes Fishery Commission

Home Instead Senior Care

International Boreal Conservation Campaign

KAIROS: Canadian Ecumenical Justice Initiatives

United Steelworkers

WaterAid Canada

Nutrition International

Ontario Council for International Cooperation

Ontario Council of Agencies Serving Immigrants

Results Canada

GENDER-RELATED INITIATIVES

Assembly of First Nations

Direct Sellers Association

Engineers Canada

Equal Pay Coalition

Federation for the Humanities and Social Sciences

Inspirations Studio

KAIROS: Canadian Ecumenical Justice Initiatives
Klemmensen, Meredith
National Association of Women and the Law (Joint Submission)
Professional Institute of the Public Service of Canada
Public Service Alliance of Canada
Vélo Canada Bikes
Shield of Athena Family Services
Soltys, Braeden
WaterAid Canada
Women's National Housing and Homelessness Network
YWCA Canada

HEALTH CARE AND RESEARCH

619203 Ontario Limited
AccessBC
Action Canada for Sexual Health & Rights
ALS Society of Canada
ALS/SLA Action Canada
Alzheimer Society of Canada
Arthritis Society
Association of Faculties of Medicine Canada
BC Women's Health Foundation
Brain Tumour Foundation of Canada
British Columbia Care Providers Association
Bruyère
Bumstead, Diana
Canadian Alliance on Mental Illness and Mental Health
Canadian Association for Long Term Care
Canadian Association for Neuroscience
Canadian Association of Fire Chiefs

Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Radiologists
Canadian Association of Retired Persons
Canadian Association of Social Workers
Canadian Centre on Substance Use and Addiction
Canadian Chiropractic Association
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Federation of Nurses Unions
Canadian Forum for Rare Disease Innovators
Canadian Frailty Network
Canadian Grief Alliance
Canadian Home Care Association
Canadian Hospice Palliative Care Association
Canadian Juries Commission
Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Lung Association
Canadian Manufacturers & Exporters
Canadian Massage Therapist Alliance
Canadian Medical Association
Canadian Mental Health Association
Canadian Nurses Association
Canadian Pharmacists Association
Canadian Physiotherapy Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Skin Patient Alliance

Canadian Society for Brain, Behaviour, and Cognitive Science
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Thoracic Society
Canadian Union of Public Employees
CanAge
Canexia Health
Canuck Place Children's Hospice
Centre for Aging + Brain Health Innovation
Centre for Sexuality
Chiefs of Ontario
Children's Healthcare Canada-Pediatric Chairs of Canada (Joint Submission)
Christian Labour Association of Canada
Chronic Disease Prevention Alliance of Canada
Closing the Gap Healthcare
Coast Mental Health
Conference Board of Canada
Consumer Health Products Canada
Edmonton Global
Engineers Without Borders Canada – Ryerson University Chapter
Engineers Without Borders Canada – University of Toronto Chapter
Evidence for Democracy
Fighting Blindness Canada
Food Allergy Canada-Canadian Society of Allergy and Clinical Immunology (Joint Submission)
GE Canada
Genome Canada
Good Samaritan Society
Health Charities Coalition of Canada
HealthCareCan
Heart and Stroke Foundation of Canada

HEC Montréal
Hoffmann-LaRoche Ltd.
Infection Prevention and Control Canada
Information and Communications Technology Council
Innovative Medicines Canada
JDRF Canada
Keary-Matzner, Zoe
Kidney Foundation of Canada
Lung Health Foundation
Medtech Canada
Mental Health Commission of Canada
Merck Canada Inc.
National Association of Women and the Law (Joint Submission)
National Pensioners Federation-Council of Senior Citizens' Organizations of British Columbia (Joint Submission)
Northeastern University Toronto
Obesity Canada
Ontario Hospital Association
Pallium Canada
Pan Canadian Alliance for Artificial Intelligence (AI) Based Diagnostic and Treatment for Alzheimer's (Joint Submission)
Paramedic Association of Canada
Praxis Spinal Cord Institute
Quality End-of-Life Care Coalition of Canada
Research Canada
Retail Council of Canada
Royal College of Physicians and Surgeons of Canada
Schizophrenia Society of Canada
Soltys, Braeden
Stem Cell Network
STEMCELL Technologies

Telus Communications Inc.
University of New Brunswick
Wounds Canada

HOUSING

Antigonish Poverty Reduction Coalition
Appraisal Institute of Canada
Bumstead, Diana
Calgary Homeless Foundation
Campaign 2000
Canadian Alliance to End Homelessness
Canadian Association for Community Living
Canadian Association for Long Term Care
Canadian Home Builders' Association
Canadian Housing and Renewal Association
Canadian Real Estate Association
Canadian Renewable Energy Association
CanAge
City of Vancouver
Co-operative Housing Federation of Canada
Covenant House Vancouver
Creating Healthy and Sustainable Environments (Joint Submission)
Equal Pay Coalition
For Our Kids Vancouver-For Our Kids North Van-Surrey for Future (Joint Submission)
Friends of St. John's
Front d'action populaire en réaménagement urbain
Godin, Nicole
Good Samaritan Society
Gosselin, Christopher
Green Budget Coalition

Habitat for Humanity Canada
IKEA Canada
Information and Communications Technology Council
Insurance Board of Canada
Insurance Brokers Association of Canada
Jewish Community Centre of Greater Vancouver
Johnston, Bill
Klemmensen, Meredith
Lynch, Colleen
Manascisaac
Mortgage Professionals Canada
National Trust for Canada
Niagara-on-the-Lake Museum
Nordik Windows and Doors-Verdun Windows and Doors (Joint Submission)
Northwest Territories Association of Communities
Ontario Non-Profit Housing Association
Prospectors & Developers Association of Canada
Siding & Window Dealers Association of Canada
Soltys, Braeden
Triodetic Building Products Ltd.
Unifor
Unité de travail pour l'implantation de logement étudiant
United Way Centraide Canada
Women's National Housing and Homelessness Network
YWCA Canada

IMMIGRATION AND REFUGEES

Canadian Manufacturers & Exporters
Colour of Poverty Colour of Change
South Asian Legal Clinic of Ontario and Chinese and Southeast Asian Legal Clinic

Teneycke, Craig

Toronto Region Immigrant Employment Council (Joint Submission)

World Education Services

YWCA Canada

INDIGENOUS PEOPLES

Ariganello, Marianne

Assembly of First Nations

Association of Faculties of Medicine Canada

Blumer, Lella

Brake, Aaron

Campaign 2000

Canadian Aboriginal AIDS Network

Canadian Alliance to End Homelessness

Canadian Association of Midwives-National Aboriginal Council of Midwives (Joint Submission)

Canadian Autism Spectrum Disorder Alliance

Canadian Biosphere Reserves Association

Canadian Council for Public-Private Partnerships

Canadian Counselling and Psychotherapy Association

Canadian Housing and Renewal Association

Canadian Media Producers Association

Canadian Mental Health Association

Canadian Society of Landscape Architects

Chiefs of Ontario

Child Welfare League of Canada

City of Yellowknife

Congress of Aboriginal Peoples

Council for the Advancement of Native Development Officers

Dauncey, Guy

Deagle, Walter

Diabetes Canada
Enbridge Inc.
Equal Pay Coalition
Explorers and Producers Association of Canada
First Nations Technical Institute
For Our Kids Vancouver-For Our Kids North Van-Surrey for Future (Joint Submission)
Gitxsan Development Corporation
Godin, Nicole
Gosselin, Christopher
Green Budget Coalition
Indigenous Institutes Consortium (Joint Submission)
Indigenous Leadership Initiative
Indspire
International Boreal Conservation Campaign
Iohahi:io Akwesasne Education and Training Institute
KAIROS: Canadian Ecumenical Justice Initiatives
Kenjgewin Teg
Mancini, Jennifer
Melamen Water Services Inc
Metis Settlements General Council
Mining Association of Canada
Missing Children Society of Canada
MNP LLP
Mosaic Company
**Muskowekwan First Nation-Carleton University Azrieli School of Architecture and Urbanism
(Joint Submission)**
National Association of Friendship Centres
National Association of Women and the Law (Joint Submission)
Native Women's Association of Canada
Ogwehoweh Skills & Trades Training Centre

Ontario Energy Association
Ontario Non-Profit Housing Association
Paramedic Association of Canada
Pauktuutit Inuit Women of Canada
Pearson Centre for Progressive Policy
Ridley Terminals Inc.
Six Nations Polytechnic
Sustainable Forestry Initiative
Task Force for a Resilient Recovery
Unifor
Union of Safety and Justice Employees
University of Manitoba
University Students Council at Western University
Water First Education and Training Inc.
Waterloo Undergraduate Student Association
Wenjack Education Institute
YWCA Canada

INFRASTRUCTURE

Advanced Biofuels Canada
Agricultural Manufacturers of Canada
Aqua Forum
Associated Equipment Distributors
Association of Canadian Port Authorities
Association of Consulting Engineering Companies – Canada
Association of Equipment Manufacturers
Association of Mountain Park Protection and Enjoyment
Atlantic Canada Airports Association
BC Marine Terminal Operators Association
British Columbia Care Providers Association

British Columbia Maritime Employers Association
Calgary Airport Authority
Canada Steamship Lines
Canada's Accredited Zoos and Aquariums
Canada's Building Trades Unions
Canadian Airports Council
Canadian Aquaculture Industry Alliance
Canadian Association of Fire Chiefs
Canadian Association of Research Libraries
Canadian Canola Growers Association
Canadian Chamber of Commerce
Canadian Construction Association
Canadian Council for Public-Private Partnerships
Canadian Electricity Association
Canadian Horticultural Council
Canadian Institute of Quantity Surveyors
Canadian Life and Health Insurance Association
Canadian Physiotherapy Association
Canadian Produce Marketing Association
Canadian Public Works Association
Canadian Real Estate Association
Canadian Society of Landscape Architects
Canadian Steel Producers Association
Canadian Urban Libraries Council
Canadian Wireless Telecommunications Association
Canadian Wood Pallet and Container Association
Centre for Connected Communities
Chamber of Marine Commerce
Chamber of Shipping
Chartered Professional Accountants of Canada

Christian Labour Association of Canada
City of Yellowknife
Comité consultatif régional des administrations portuaires du Québec
Community Sector Council Newfoundland and Labrador
Confédération des syndicats nationaux
Conference Board of Canada
Conservation Ontario
Copleston, Marion
Creating Healthy and Sustainable Environments (Joint Submission)
Dauncey, Guy
Deagle, Walter
Direct Sellers Association
Dumas, Jesse John
École de technologie supérieure (ÉTS)
Ecology Action Centre
EcoMaris
Edmonton Global-Edmonton Metropolitan Region Board-Greater Edmonton Region Chambers of Commerce (Joint Submission)
Efficiency Canada
Electric Mobility Canada
Endicott, Valerie
Energy Storage Canada
Engineers Canada
Federation for the Humanities and Social Sciences
Federation of Canadian Municipalities
Fertilizer Canada
Fisheries Council of Canada
For Our Kids Vancouver-For Our Kids North Van-Surrey for Future (Joint Submission)
Global Automakers of Canada
Godin, Nicole

Gosselin, Christopher
Gray, Emily
Greater Toronto Airport Authority
Green Budget Coalition
Greenbelt Foundation
Grylls, Nick
Haddock, Janet
Heart and Stroke Foundation of Canada
Independent Broadcast Group
Information and Communications Technology Council
Insurance Board of Canada
Insurance Brokers Association of Canada
Interac Corp.
International Association of Heat and Frost Insulators and Allied Workers
International Brotherhood of Electrical Workers
International Institute for Sustainable Development
International Union of Operating Engineers
Investment Industry Association of Canada
Iohahi:io Akwesasne Education and Training Institute
Kenjgewin Teg
Kivalliq Inuit Association-Anbaric Development Partners (Joint Submission)
Large Urban Mayor's Caucus of Ontario
Libro Credit Union
Loney, Jim
Lynch, Colleen
Manascisaac
McGill University
McMaster University
Medtech Canada
Metro Vancouver Regional District

Mining Association of Canada
Mosaic Company
National Trails Coalition
National Trust for Canada
Niagara-on-the-Lake Museum
Northern Policy Institute and Catalytic Governance
Northwest Territories Association of Communities
OCAD University
Ogwehoweh Skills & Trades Training Centre
Ontario Tech University
Polytechnics Canada
Prince Albert Historical Society
Public Service Alliance of Canada
Purkinje
Queen's University
Railway Association of Canada
Research Universities' Council of British Columbia
Residential and Civil Construction Alliance of Ontario
Ridley Terminals Inc.
Royal College of Physicians and Surgeons of Canada
RSM Canada
Ryerson University
Salesforce
Saskatchewan Association of Rural Municipalities
Science World BC
SDG Capital Corporation
Shaw Communications Inc.
Simon Fraser University
Snolab
Société d'histoire de Toronto

Sollio Cooperative Group
St. Lawrence Economic Development Council
St. Lawrence Shipoperators
Stratford Festival
Task Force for a Resilient Recovery
TekSavvy Solutions Inc.
Telesat
Telus Communications Inc.
The Atmospheric Fund
The City of Guelph
Toronto Finance International
Trans Canada Trail
Transport Action Canada (Joint Submission)
TRIUMF
U15 Group of Canadian Research Universities
Unifor
United Steelworkers
United Way Centraide Canada
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Guelph
University of Manitoba
University of Victoria
University of Waterloo
University of Winnipeg
University Students Council at Western University
Van Brabant, Theo
Vancouver Fraser Port Authority

Vecova Centre for Disability Services and Research

Vélo Canada Bikes

Wilfred Laurier University

Xanadu Quantum Technologies Inc.

Xplornet Communications Inc.

YMCA Canada

York University

INNOVATION, SCIENCE, RESEARCH AND DEVELOPMENT

3D Printed Homes Corporation

AbCellera Biologics Inc.

adMare BioInnovations

Advanced Biofuels Canada

AGE-WELL

Agri-Food Innovation Council

Aqua Forum

Association of Equipment Manufacturers

BIOTECCanada

Bruyère

Business Council of Alberta

CanadaCleantech Alliance

Canadian Association of Physicists

Canadian Association of Science Centres

Canadian Association of University Teachers

Canadian Cattlemen's Association

Canadian Chamber of Commerce

Canadian Consortium for Research

Canadian Construction Association

Canadian Home Builders' Association

Canadian Horticultural Council

Canadian Hydrogen and Fuel Cell Association
Canadian Manufacturers & Exporters
Coalition for Canadian Astronomy (Joint Submission)
College Applied Research Taskforce (Joint Submission)
Conference Board of Canada
Deloitte
Digital ID and Authentication Council of Canada
Driving and Sustaining an Effective Life Science Innovation Strategy in Canada (Joint Submission)
D-Wave Systems Inc.
E3 Metals Corp.
École de technologie supérieure (ÉTS)
Ecostrat Inc.
Edmonton Global
Elevate Toronto Inc.
Endicott, Valerie
Energy Storage Canada
Evidence for Democracy
Federation for the Humanities and Social Sciences
Foresight Cleantech Accelerator Centre
Genome Canada
Global Skills Hub (Joint Submission)
Hoffmann-LaRoche Ltd.
Information and Communications Technology Council
Intellectual Property Institute of Canada
Interac Corp.
McGill University
MindFuel
Mining Association of Canada
Motorola Solutions Canada Inc.

OCAD University
Ontario Tech University
Opus One Solutions
Pan Canadian Alliance for Artificial Intelligence (AI) Based Diagnostic and Treatment for Alzheimer's (Joint Submission)
Partnership Group for Science and Engineering
People-Centred Economy Group
Polytechnics Canada
Praxis Spinal Cord Institute
Prepr Foundation
Public Service Alliance of Canada
Purkinje
Research Universities' Council of British Columbia
RSM Canada
Rural Opportunity and Investment Coalition
Ryerson University
Simon Fraser University
Snolab
St. Lawrence Economic Development Council
Stackpole International
The Atmospheric Fund
Toronto Finance International
U15 Group of Canadian Research Universities
United Way of the Lower Mainland
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Manitoba
University of New Brunswick

University of Quebec
University of Victoria
University of Waterloo
University of Winnipeg
Van Brabant, Theo
Van Denham, Scott
Vegan Option Canada
Vélo Canada Bikes
Xanadu Quantum Technologies Inc.
York University

MINING AND FORESTRY

Canadian Chamber of Commerce
Composite Panel Association
E3 Metals Corp.
Fédération des Producteurs Forestiers du Québec
Fertilizer Canada
Forest Products Association of Canada
FPIInnovations
Godin, Nicole
Mining Association of Canada
Mosaic Company
Newfoundland and Labrador Oil and Gas Industries Association
Prospectors & Developers Association of Canada
Sustainable Forestry Initiative

PEOPLE WITH DISABILITIES

BC Libraries Cooperative
Campaign for Adequate Welfare and Disability Benefits
Canadian Association for Community Living

Canadian Autism Spectrum Disorder Alliance
Canadian Chiropractic Association
Canadian Council of the Blind
Centre for Equitable Library Access (Joint Submission)
Citizens With Disabilities – Ontario
Community Food Centres Canada
Equal Pay Coalition
JDRF Canada
Van Denham, Scott
Vecova Centre for Disability Services and Research

PERSONAL TAXATION

Appraisal Institute of Canada
Association for the Taxation of Financial Transactions and Aid to Citizens
Bacon, Tyler
Bateman, Carolyn
Broadbent Institute
Canadian Association of Retired Persons
Canadian Federation of Apartment Associations
Canadian Federation of Musicians
Canadian Federation of Pensioners
Canadian Finance & Leasing Association
Canadian Home Builders' Association
Canadian Women's Chamber of Commerce
CanAge
Comité consultatif régional des administrations portuaires du Québec
Community Food Centres Canada
Crohn's and Colitis Canada
Directors Guild of Canada
Electric Mobility Canada

Fitness Industry Council of Canada
Funeral Service Association of Canada
Gosselin, Christopher
International Alliance of Theatrical Stage Employees
International Union of Operating Engineers
Investment Industry Association of Canada
James, Jay
Johnson, Donald
Johnston, Bill
Kawartha Art Gallery
MacNeil, Joan
Pott, Trevor
Prospectors & Developers Association of Canada
Prosper Canada
Regroupement des jeunes chambres de commerce du Québec
Réseau FADOQ
Shield of Athena Family Services
Smith, Beverley
Soltys, Braeden
Tourism Industry Association of Canada

PHARMACARE

411 Seniors Centre Society
Action Canada for Sexual Health & Rights
Arthritis Society
Beaudin, David
Best Medicines Coalition (Joint Submission)
Brain Tumour Foundation of Canada
Canadian Alliance on Mental Illness and Mental Health
Canadian Association of Naturopathic Doctors

Canadian Association of Pharmacy in Oncology
Canadian Association of Retired Persons
Canadian Lung Association
Canadian Psychological Association
Canadian Skin Patient Alliance
Canadian Union of Public Employees
Canadians for Tax Fairness
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Desjardins Group
**Foundation for Resilient Health-Canadian Network for Human Health and the Environment
(Joint Submission)**
Heart and Stroke Foundation of Canada
Neighbourhood Pharmacy Association of Canada
Pearson Centre for Progressive Policy
Pfizer Canada
Unifor
Union des consommateurs
United Steelworkers
Van Denham, Scott

PUBLIC HEALTH

Action Canada for Sexual Health & Rights
**Action on Smoking and Health-Coalition québécoise pour le contrôle du tabac- Physicians for a
Smoke-Free Canada (Joint Submission)**
Air Canada Pilots Association
Alzheimer Society of Canada
Anxiety Canada
Bacon, Tyler
Breakfast Club of Canada
Canada Fetal Alcohol Spectrum Disorder Network

Canadian Association of Optometrists
Canadian Association of Retired Persons
Canadian Autism Spectrum Disorder Alliance
Canadian Cardiovascular Society
Canadian Centre on Substance Use and Addiction
Canadian Chamber of Commerce
Canadian Council of the Blind
Canadian Federation of Nurses Unions
Canadian Forum for Rare Disease Innovators
Canadian Frailty Network
Canadian Hospice Palliative Care Association
Canadian Olympic Committee-Canadian Paralympic Committee (Joint Submission)
Canadian Pharmacists Association
Canadian Thoracic Society
CanAge
Centre for Sexuality
Coalition for Healthy School Food (Joint Submission)
Creating Healthy and Sustainable Environments (Joint Submission)
Deans Council – Agriculture, Food and Veterinary Medicine
Diabetes Canada
Direct Sellers Association
Dollywood Foundation of Canada
Écoute agricole des Laurentides
Fitness Industry Council of Canada
Food Allergy Canada-Canadian Society of Allergy and Clinical Immunology (Joint Submission)
Food and Consumer Products of Canada
GE Canada
GlaxoSmithKline Canada
Godin, Nicole
GS1 Canada

Heal, Organizations for Health Action
Hoffmann-LaRoche Ltd.
Hotel Association of Canada
Humane Canada
Infection Prevention and Control Canada
Innovative Medicines Canada
Jack.org
Juul Labs Canada Ltd.
Kidney Foundation of Canada
Libro Credit Union
Looking Glass Foundation (Joint Submission)
McMaster University
Neighbourhood Pharmacy Association of Canada
Neurological Health Charities Canada
Obesity Canada
Ontario Chronic Disease Prevention Alliance (Joint Submission)
Ontario Hospital Association
Participaction
Quality End-of-Life Care Coalition of Canada
SEIU Healthcare
STEMCELL Technologies
Tennis Canada

REGULATORY ENVIRONMENT

619203 Ontario Limited
Action on Smoking and Health-Coalition québécoise pour le contrôle du tabac- Physicians for a Smoke-Free Canada (Joint Submission)
Association of Consulting Engineering Companies – Canada
Association of Home Appliance Manufacturers
Atlantic Chamber of Commerce

Automotive Industries Association of Canada
Canadian Beverage Association
Canadian Canola Growers Association
Canadian Chamber of Commerce
Canadian Federation of Independent Business
Canadian Federation of Musicians
Canadian Forum for Rare Disease Innovators
Canadian Health Food Association
Canadian Home Builders' Association
Canadian Independent Music Association
Canadian Manufacturers & Exporters
Canadian Private Copying Collective
Canadian Union of Public Employees
Canadian Vehicle Manufacturers' Association
Canadian Wireless Telecommunications Association
CanAge
Chartered Professional Accountants of Canada
Composite Panel Association
Connexion Matawinie
Conseil québécois du commerce de détail
Convenience Industry Council of Canada
Co-operative Education and Work-Integrated Learning Canada
CropLife Canada
Deloitte
Desjardins Group
Digital ID and Authentication Council of Canada
Dow Canada
Échec aux Paradis Fiscaux collective
Ecostrat Inc.
Electric Mobility Canada

Electronic Transactions Association
Enbridge Inc.
Enerkem
Entertainment One
ENvironnement JEUnesse
Equal Pay Coalition
Fertilizer Canada
Fisheries Council of Canada
Food and Consumer Products of Canada
GE Canada
Green Budget Coalition
Greer, Gail
Imagine Canada
Imperial Tobacco Canada Limited
Information and Communications Technology Council
International Institute for Sustainable Development
Livingston International
Mars Canada
Merck Canada inc.
Mortgage Professionals Canada
Mosaic Company
Music Publishers Canada
National Airlines Council of Canada
National Farmers Union
Organigram
Payments Canada
PayPal Inc.
Restaurants Canada
SecureKey
Shaw Communications Inc

Shaw Rocket Fund
Social Capital Partners
Social Enterprise Council of Canada
St. Lawrence Shipoperators
Syngenta Canada
Task Force for the Payments System Review
Technation
TekSavvy Solutions Inc.
Telus Communications Inc.
The Hill 70 Memorial and the Vimy Foundation
The Writers' Union of Canada
TMX Group Limited
Toronto Finance International
Travailleurs Autonomes Québec
United Way of the Lower Mainland
Vancouver Foundation
Vancouver Fraser Port Authority
Vegan Option Canada
WaterPower Canada
Winnipeg Airport Authority

RETIREMENT INCOME AND SENIORS

411 Seniors Centre Society
African Leadership Force
CAAT Pension Plan
Canadian Actors' Equity Association
Canadian Alliance of British Pensioners
Canadian Association of Retired Persons
Canadian Entertainment Industry Retirement Plan
Canadian Federation of Pensioners

Canadian Frailty Network

CanAge

Caroll, Shirley

Conference for Advanced Life Underwriting

Equal Pay Coalition

Good Samaritan Society

Heal, Organizations for Health Action

Home Instead Senior Care

Investment Industry Association of Canada

National Pensioners Federation

**National Pensioners Federation-Council of Senior Citizens' Organizations of British Columbia
(Joint Submission)**

Pearson Centre for Progressive Policy

Prospectors & Developers Association of Canada

Réseau FADOQ

SEIU Healthcare

Unifor

United Steelworkers

Vance, Kathleen

RURAL, REMOTE AND NORTHERN REGIONS

Association of Equipment Manufacturers

Canadian Alliance of Student Associations

Canadian Aquaculture Industry Alliance

Canadian Canola Growers Association

Canadian Cattlemen's Association

Canadian Communication Systems Alliance

Canadian Community Economic Development Network

Canadian Council for Public-Private Partnerships

Canadian Medical Association

Canadian Society of Landscape Architects
City of Yellowknife
Connexion Matawinie
Eeyou Mobility Inc.
Egg Farmers of Canada
Energy Storage Canada
Engineers Canada
Fisheries Council of Canada
Indigenous Institutes Consortium (Joint Submission)
Interac Corp.
Iohahi:io Akwesasne Education and Training Institute
Kawartha Art Gallery
Kenjgewin Teg
Kivalliq Inuit Association-Anbaric Development Partners (Joint Submission)
National Cattle Feeders' Association
National Farmers Union
Newmont Canada
Northern Air Transport Association
Northern Policy Institute and Catalytic Governance
Northwestern Ontario Air Carriers Association
Ogwehoweh Skills & Trades Training Centre
Ontario Non-Profit Housing Association
PanArctic Communications Consortium
Regroupement des jeunes chambres de commerce du Québec
Ridley Terminals Inc.
Rural Opportunity and Investment Coalition
Saskatchewan Association of Rural Municipalities
Shaw Communications Inc.
Six Nations Polytechnic
TekSavvy Solutions Inc.

Telus Communications Inc.

Transport Action Canada (Joint Submission)

University of Manitoba

SAFETY AND SECURITY

619203 Ontario Limited

African Leadership Force

American Registry for Internet Numbers

Animal Protection Party of Canada (Joint Submission)

Canadian Airports Council

Canadian Association of Defence and Security Industries

Canadian Association of Fire Chiefs

Canadian Chamber of Commerce

Canadian Drowning Prevention Coalition

Canadian Electricity Association

Canadian Integrated Shaftline System Consortium (Joint Submission)

Canadian Public Works Association

Canadian Voice of Women for Peace

Canadian Women's Foundation

CanAge

Category 5 Imaging-CCTV Direct (Joint Submission)

Centre for Sexuality

Chamber of Marine Commerce

Chiefs of Ontario

Child Welfare League of Canada

Chinese Canadian National Council for Social Justice

Convenience Industry Council of Canada

Council of Canadian Innovators

Covenant House Vancouver

Digital ID and Authentication Council of Canada

Festivals and Major Events Canada

Godin, Nicole

Gosselin, Christopher

International Association of Fire Fighters

Mennonite Central Committee Canada

Missing Children Society of Canada

Motorola Solutions Canada Inc.

National Coalition Against Contraband Tobacco

National Police Federation

Professional Institute of the Public Service of Canada

Publish What You Pay Canada and Transparency International Canada

Schizophrenia Society of Canada

SecureKey

Shaw Rocket Fund

Shield of Athena Family Services

Soltys, Braeden

Speech-Language & Audiology Canada

St. Lawrence Economic Development Council

Telesat

Union of Safety and Justice Employees

UNITE HERE! Canada

Van Denham, Scott

Vegan Option Canada

Women's National Housing and Homelessness Network

York University

SKILLS TRAINING

619203 Ontario Limited

Agricultural Manufacturers of Canada

Associated Equipment Distributors

Automotive Industries Association of Canada
Bayshore HealthCare Ltd.
British Columbia Care Providers Association
Brookfield Institute for Innovation + Entrepreneurship
Bruyère
Building a Zero-Emission Goods Movement System in Canada (Joint Submission)
Business Council of Alberta
Business Council of Canada
Canada Green Building Council
Canada Learning Code
Canada's Building Trades Unions
Canadian Centre on Substance Use and Addiction
Canadian Chamber of Commerce
Canadian Community Economic Development Network
Canadian Construction Association
Canadian Council for Public-Private Partnerships
Canadian Council for Youth Prosperity (Joint Submission)
Canadian Crafts Federation
Canadian Federation of Independent Business
Canadian Manufacturers & Exporters
Canadian Society for Brain, Behaviour, and Cognitive Science
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Society of Landscape Architects
Centre for Education & Training
Colleges Ontario
Co-operative Education and Work-Integrated Learning Canada
Dauncey, Guy
Direct Sellers Association

Driving and Sustaining an Effective Life Science Innovation Strategy in Canada (Joint Submission)

École de technologie supérieure (ÉTS)

Ecology Action Centre

Efficiency Canada

Electric Mobility Canada

Elevate Toronto Inc.

Fleet Management Association

Frontier College

Gray, Emily

Green Economy Canada (Joint Submission)

Heating, Refrigeration and Air Conditioning Institute of Canada

IKEA Canada

Indspire

Information and Communications Technology Council

International Association of Heat and Frost Insulators and Allied Workers

International Brotherhood of Electrical Workers

International Union of Operating Engineers

Investment Industry Association of Canada

Iohahi:io Akwesasne Education and Training Institute

Kenjgewin Teg

Lakehead University

Lighthouse Labs

LinkedIn

Lomond, Chris

McMaster University

Medtech Canada

Mental Health Commission of Canada

Mitacs

National Farmers Union

National Police Federation
Nordik Windows and Doors-Verdun Windows and Doors (Joint Submission)
Northeastern University Toronto
OCAD University
Ogwehoweh Skills & Trades Training Centre
Ontario Energy Association
Ontario Tech University
Palette Inc.
Partnership Group for Science and Engineering
Polytechnics Canada
Queen's University
Recreation Vehicle Dealers Association of Canada
Research Canada
Research Universities' Council of British Columbia
Ryerson University
Science & Policy Exchange
Siding & Window Dealers Association of Canada
Six Nations Polytechnic
Skills/Compétences Canada
Task Force for a Resilient Recovery
Technation
U15 Group of Canadian Research Universities
Union of Safety and Justice Employees
United Steelworkers
Universities Canada
University of British Columbia
University of Calgary
University of Manitoba
University of New Brunswick
University of Quebec

University of Victoria
University of Waterloo
University of Winnipeg
University Students Council at Western University
Water First Education and Training Inc.
Waterloo Undergraduate Student Association
York University

TAX REFORM AND COMPLIANCE

619203 Ontario Limited
Advanced Biofuels Canada
Ariganello, Marianne
Association for the Taxation of Financial Transactions and Aid to Citizens
Atlantic Chamber of Commerce
Beaudin, David
Blumberg Segal LLP
Bradbury, Barbara
Canadian Association for the Performing Arts
Canadian Biogas Association
Canadian Chamber of Commerce
Canadian Federation of Independent Business
Canadian Manufacturers & Exporters
Canadian Union of Public Employees
Canadian Worker Co-op Federation
Canadians for Tax Fairness
CanAge
Chartered Professional Accountants of Canada
Conference for Advanced Life Underwriting
Échec aux Paradis Fiscaux collective
ENvironnement JEUnesse

Fédération des producteurs forestiers du Québec
Fighting Blindness Canada
Fisheries Council of Canada
Foresight Cleantech Accelerator Centre
Gay Lea Foods Co-operative Ltd.
Gosselin, Christopher
Imperial Tobacco Canada Limited
Independent Broadcast Group
Information and Communications Technology Council
Intuit Canada
Investment Industry Association of Canada
James, Jay
Lomond, Chris
Loyd, Susanne
MNP LLP
Mosaic Company
Motion Picture Association-Canada
National Airlines Council of Canada
National Angel Capital Organization
National Cattle Feeders' Association
National Marine Manufacturers Association Canada
National Pensioners Federation
Newfoundland and Labrador Oil and Gas Industries Association
Northeastern University Toronto
Ontario Clean Technology Industry Association
Pfizer Canada
Recreation Vehicle Dealers Association of Canada
Regroupement des jeunes chambres de commerce du Québec
Resource Movement
Restaurants Canada

SDG Capital Corporation
Social Capital Partners
Sollio Cooperative Group
Tax Executives Institute Inc.
Tax-Filer Empowerment Canada
Travailleurs Autonomes Québec
Unifor
Webster, Robert

TEMPORARY SUPPORT FOR BUSINESSES AND ORGANIZATIONS

Alliance de l'industrie touristique du Québec
Arts Commons
Association of Canadian Travel Agencies
Association of Home Appliance Manufacturers
Automotive Industries Association of Canada
BC Marine Terminal Operators Association
British Columbia Maritime Employers Association
Business Council of Alberta
Business Council of Canada
Canada's Accredited Zoos and Aquariums
Canadian Association for the Performing Arts
Canadian Association of Broadcasters
Canadian Association of Oilwell Drilling Contractors
Canadian Automobile Dealers Association
Canadian Chamber of Commerce
Canadian Construction Association
Canadian Crafts Federation
Canadian Dance Assembly
Canadian Dental Association
Canadian Entertainment Industry Retirement Plan

Canadian Federation of Apartment Associations
Canadian Federation of Independent Business
Canadian Federation of Musicians
Canadian Ferry Association
Canadian Hatching Egg Producers
Canadian Home Builders' Association
Canadian Horticultural Council
Canadian Independent Music Association
Canadian Live Music Association
Canadian Manufacturers & Exporters
Canadian Meat Council
Canadian Media Producers Association
Canadian Medical Association
Canadian Museums Association
Canadian Mushroom Growers' Association
Canadian Parks and Recreation Association
Canadian Pork Council
Canadian Poultry and Egg Processors Council
Canadian Prepaid Providers Organization
Canadian Produce Marketing Association
Canadian Ski Council
Canadian Skin Patient Alliance
Canadian Society for Medical Laboratory Science
Canadian Union of Public Employees
Canadian Urban Libraries Council
Canadian Vehicle Manufacturers' Association
Canadian Women's Chamber of Commerce
Canadian Women's Foundation
Canadian Worker Co-op Federation
Category 5 Imaging-CCTV Direct (Joint Submission)

Certified Professional Bookkeepers of Canada
Chemistry Industry Association of Canada
Chorus Aviation Inc.
Citizens with Disabilities – Ontario
City of Vancouver
Colleges Ontario
Colour of Poverty Colour of Change
Community Futures Network of Canada
Confédération des syndicats nationaux
Council of Canadian Innovators
École nationale de cirque
Entertainment One
Érablière Charbonneau
Evolugen
Fisheries Council of Canada
Fitness Industry Council of Canada
Foresight Cleantech Accelerator Centre
HEC Montréal
Hotel Association of Canada
Intellectual Property Institute of Canada
International Institute for Sustainable Development
Large Urban Mayor’s Caucus of Ontario
Libro Credit Union
Magazines Canada
MNP LLP
Music Canada
National Airlines Council of Canada
Neurological Health Charities Canada
Northern Air Transport Association
Nutrition International

Ontario Association of Art Galleries
Ontario Association of Broadcasters
Ontario Dairy Council
Ontario Museum Association
Ontario Nonprofit Network
Opera.ca
Pathways to Education Canada
Public Service Alliance of Canada
Restaurants Canada
Royal College of Physicians and Surgeons of Canada
RSM Canada
Ryerson University
Speech-Language & Audiology Canada
TMX Group Limited
Toronto International Film Festival Inc.
Tourism Industry Association of Canada
UNITE HERE! Canada
University of Alberta
Visual Arts Alliance
Wood, Michael

TOURISM

Association of Canadian Independent Travel Advisors
Association of Canadian Travel Agencies
Association of Mountain Park Protection and Enjoyment
Atlantic Canada Airports Association
Canada's Accredited Zoos and Aquariums
Canadian Airports Council
Canadian Biosphere Reserves Association
Canadian Ski Council

City of Montreal
Festivals and Major Events Canada
Greater Toronto Airport Authority
Greater Victoria Harbour Authority
Hotel Association of Canada
Kawartha Art Gallery
National Trails Coalition
Nature Canada
Northwestern Ontario Air Carriers Association
Railway Association of Canada
Sport for Life Society and Sport Tourism Canada
Toronto International Film Festival Inc.
Tourism Industry Association of Canada

TRADE

Agricultural Manufacturers of Canada
Association of Equipment Manufacturers
Association of Home Appliance Manufacturers
Canadian American Business Council
Canadian Association of Defence and Security Industries
Canadian Canola Growers Association
Canadian Cattlemen's Association
Canadian Chamber of Commerce
Canadian Hatching Egg Producers
Canadian Horticultural Council
Canadian Meat Council
Canadian Poultry and Egg Processors Council
Canadian Produce Marketing Association
Canadian Steel Producers Association
Canadian Wood Pallet and Container Association

Chamber of Shipping
Chicken Farmers of Canada
Conseil québécois du commerce de détail
Consumer Health Products Canada
Dairy Farmers of Canada
Deloitte
Enbridge Inc.
Fisheries Council of Canada
Food and Consumer Products of Canada
Gay Lea Foods Co-operative Ltd.
Global Automakers of Canada
Hamilton Oshawa Port Authority
Information and Communications Technology Council
Livingston International
Mars Canada
McMaster University
Merck Canada inc.
Mosaic Company
National Airlines Council of Canada
Ontario Clean Technology Industry Association
Ontario Dairy Council
Opus One Solutions
Organigram
Payments Canada
PayPal Inc.
Polytechnics Canada
Quebec Furniture Manufacturers Association
Regroupement des jeunes chambres de commerce du Québec
Retail Council of Canada
Sollio Cooperative Group

Union des producteurs agricoles

Unité de travail pour l'implantation de logement étudiant

Vancouver Fraser Port Authority

TRANSPORTATION

619203 Ontario Limited

Air Canada Pilots Association

Air Line Pilots Association

Air North

Antigonish Poverty Reduction Coalition

Canadian Business Aviation Association

Canadian Ferry Association

Canadian Hydrogen and Fuel Cell Association

Canadian Natural Gas Vehicle Alliance

Canadian Propane Association

Canadian Public Works Association

Canadian Urban Transit Association

Canadian Urban Transit Research and Innovation Consortium

Canadian Vehicle Manufacturers' Association

Chamber of Marine Commerce

Chamber of Shipping

Charge Point

Chorus Aviation Inc.

Chronic Disease Prevention Alliance of Canada

City of Montreal

Clean Energy Canada

Clear Seas Centre for Sustainable Marine Shipping

Colling Gryphen

Comité consultatif régional des administrations portuaires du Québec

Cubic Transportation Systems, Inc.

Electric Mobility Canada
Enbridge Inc.
Endicott, Valerie
Équiterre
Gatin, Jule
Global Container Terminals
Gray, Emily
Green Budget Coalition
Information and Communications Technology Council
Large Urban Mayor's Caucus of Ontario
Lehmann, Alan W.
Loney, Jim
Lynch, Colleen
Microgreen Solar Inc.
MTB Transit Solutions
National Airlines Council of Canada
National Marine Manufacturers Association Canada
Northern Air Transport Association
Northwestern Ontario Air Carriers Association
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Reddin, Tony
Ridley Terminals Inc.
RSM Canada
Scott Van Denham
Simon Fraser University
St. Lawrence Economic Development Council
St. Lawrence Shipoperators
Stackpole International
Tourism Industry Association of Canada

Transport Action Canada (Joint Submission)

Unifor

UNITE HERE! Canada

University of British Columbia

Vélo Canada Bikes

Winnipeg Airport Authority

APPENDIX C

LIST OF WITNESSES – GOVERNMENT’S RESPONSE TO THE COVID-19 PANDEMIC

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee’s [webpage for this study](#).

43rd Parliament – 1st Session

Organizations and Individuals	Date	Meeting
<p>Canada Revenue Agency</p> <p>Robert Greene, Director General Assessment, Benefit and Service Branch, Individual Returns Directorate</p> <p>Randy Hewlett, Director General Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch</p> <p>Geoff Trueman, Assistant Commissioner Legislative Policy and Regulatory Affairs Branch</p> <p>Frank Vermaeten, Assistant Commissioner Assessment, Benefit and Service Branch</p>	2020/04/02	15
<p>Department of Employment and Social Development</p> <p>Tammy Bélanger, Director General Transformation, Planning Design and Oversight, Service Canada - Benefit Delivery Services Branch</p> <p>Janet Goulding, Assistant Deputy Minister Income Security and Social Development Branch</p> <p>Cliff C.Groen, Assistant Deputy Minister Service Canada - Benefit Delivery Services Branch</p> <p>Philippe Massé, Director General Temporary Foreign Worker Directorate, Skills and Employment Branch</p> <p>Elisha Ram, Associate Assistant Deputy Minister Skills and Employment Branch</p>	2020/04/02	15

Organizations and Individuals	Date	Meeting
Department of Finance	2020/04/02	15
Hon. Bill Morneau, C.P., M.P., minister of Finance		
Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch		
Michelle Kovacevic, Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch		
Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch		
Nicolas Moreau, Director General Funds Management Division, Financial Sector Policy Branch		
House of Commons	2020/04/02	15
Stéphan Aubé, Chief Information Officer Digital Services and Real Property		
Eric Janse, Clerk Assistant Committees and Legislative Services Directorate		
As an individual	2020/04/03	16
Jack Mintz, President's Fellow School of Public Policy, University of Calgary		
Association Hôtellerie Québec	2020/04/03	16
Dany Thibault, Chairman of the Board of Directors		
Caledon Institute of Social Policy	2020/04/03	16
Sherri Torjman, Former Vice-President		
Coalition of Concerned Manufacturers and Businesses of Canada	2020/04/03	16
Jocelyn Bamford, President and Founder		
Veso Sobot, Director		
Gilde des musiciens et musiciennes du Québec	2020/04/03	16
Luc Fortin, Chief Executive Officer		
International Association of Machinists and Aerospace Workers in Canada	2020/04/03	16
Gord Falconer, Chief of Staff		
Ivana Saula, Research Director for Canada		
Macdonald-Laurier Institute	2020/04/03	16
Philip Cross, Senior Fellow		

Organizations and Individuals	Date	Meeting
Vanier Institute of the Family Nora Spinks, President and Chief Executive Officer	2020/04/03	16
Alliance de l'industrie touristique du Québec Yan Hamel, Member of the Board of Directors	2020/04/08	17
Assembly of First Nations National Chief Perry Bellegarde	2020/04/08	17
Assembly of First Nations Quebec-Labrador Chief Ghislain Picard Marjolaine Sioui, Executive Director Health and Social Services Commission	2020/04/08	17
Dene Nation National Chief Norman Yakeleya	2020/04/08	17
Eagle Spirit Energy Holding Ltd. Calvin Helin, Chairman and President	2020/04/08	17
Hotel Association of Canada Susie Grynol, President and Chief Executive Officer	2020/04/08	17
Indigenous Tourism Association of Canada Keith Henry, President and Chief Executive Officer	2020/04/08	17
Métis National Council David Chartrand, Vice-President and National Spokesperson	2020/04/08	17
Northwest Territories Tourism Cathie Bolstad, Chief Executive Officer	2020/04/08	17
Tourism HR Canada Philip Mondor, President and Chief Executive Officer	2020/04/08	17
Tourism Industry Association of Canada Charlotte Bell, President and Chief Executive Officer	2020/04/08	17
UNITE HERE Canada Michelle Travis, Research Director	2020/04/08	17

Organizations and Individuals	Date	Meeting
Canadian Bankers Association Darren Hannah, Vice-President Finance, Risk and Prudential Policy Neil Parmenter, President and Chief Executive Officer	2020/04/09	18
Canadian Centre for Policy Alternatives David Macdonald, Senior Economist	2020/04/09	18
Canadian Chamber of Commerce Susanna Cluff-Clyburne, Senior Director Parliamentary Affairs Leah Nord, Director Workforce Strategies and Inclusive Growth	2020/04/09	18
Canadian Credit Union Association Martha Durdin, President and Chief Executive Officer Michael Hatch, Vice-President Government Relations	2020/04/09	18
Canadian Federation of Independent Business Daniel Kelly, President and Chief Executive Officer	2020/04/09	18
Canoe Financial W. Brett Wilson, Chairman	2020/04/09	18
Fédération des chambres de commerce du Québec Alexandre Gagnon, Director Labour and Occupational Health and Safety Charles Milliard, Chief Executive Officer	2020/04/09	18
Moodys Tax Law LLP Kim G.C. Moody, Chief Executive Officer and Director Canadian Tax Advisory	2020/04/09	18
Quebec Employers' Council Yves-Thomas Dorval, President and Chief Executive Officer	2020/04/09	18
Bank of Canada Stephen S. Poloz, Governor Carolyn A. Wilkins, Senior Deputy Governor	2020/04/16	19

Organizations and Individuals	Date	Meeting
<p>Department of Employment and Social Development</p> <p>Andrew Brown, Director General Employment Insurance Policy, Skills and Employment Branch</p> <p>Cliff C. Groen, Assistant Deputy Minister Service Canada - Benefit Delivery Services Branch</p> <p>Jonathan Wallace, Director General Temporary Foreign Workers Program</p>	2020/04/16	19
<p>Department of Finance</p> <p>Hon. Bill Morneau, C.P., M.P., minister of Finance</p> <p>Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch</p> <p>Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch</p> <p>Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch</p> <p>Suzy McDonald, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch</p>	2020/04/16	19
<p>Canada Revenue Agency</p> <p>Randy Hewlett, Director General Legislative Policy Directorate, Legislative Policy and Regulatory Affairs Branch</p> <p>Geoff Trueman, Assistant Commissioner Legislative Policy and Regulatory Affairs Branch</p> <p>Frank Vermaeten, Assistant Commissioner Assessment, Benefit and Service Branch</p>	2020/04/16	19
<p>Canadian Federation of Agriculture</p> <p>Mary Robinson, President</p> <p>Scott Ross, Assistant Executive Director</p>	2020/04/17	20
<p>Cleanfarms</p> <p>Barry Friesen, General Manager</p>	2020/04/17	20
<p>Dans la rue</p> <p>Cécile Arbaud, Executive Director</p>	2020/04/17	20

Organizations and Individuals	Date	Meeting
Forest Products Association of Canada Derek Nighbor, President and Chief Executive Officer	2020/04/17	20
Front d'action populaire en réaménagement urbain Véronique Laflamme, Spokesperson	2020/04/17	20
Lookout Housing and Health Society Shayne Williams, Chief Executive Officer	2020/04/17	20
Mortgage Professionals Canada Elaine Taylor, Chair of the Board of Directors Head Office Paul Taylor, President and Chief Executive Officer Head Office	2020/04/17	20
Northwest Territories Association of Communities Lynn Napier, President and Mayor of Fort Smith	2020/04/17	20
Siloam Mission Jim Bell, Chief Executive Officer	2020/04/17	20
Union des producteurs agricoles Isabelle Bouffard, Director, Agriculture Policy and Research Martin Caron, First Vice-President	2020/04/17	20
United Way Centraide Canada Dan Clement, President and Chief Executive Officer	2020/04/17	20
Ville de Senneterre Jean-Maurice Matte, Mayor	2020/04/17	20
West Neighbourhood House Maureen Fair, Executive Director	2020/04/17	20
As an individual Salah Elsaadi, Business Owner	2020/04/23	21
Canadian Cattlemen's Association Dennis Laycraft, Executive Vice-President Bob Lowe, President	2020/04/23	21
Canadian Pork Council Rick Bergmann, Chair of the Board of Directors René Roy, First Vice-Chair of the Board of Directors	2020/04/23	21

Organizations and Individuals	Date	Meeting
Javaroma Gourmet Coffee and Tea Rami Kassem, President	2020/04/23	21
Manitoba Restaurant and Food Services Association Shaun Jeffrey, Executive Director	2020/04/23	21
Oliver and Bonacini Hospitality Andrew Oliver, President and Chief Executive Officer	2020/04/23	21
Restaurants Canada David B. Lefebvre, Vice-President Federal and Québec Affairs	2020/04/23	21
Sentiom Inc. Mathieu Lachaine, Chief Technical Officer	2020/04/23	21
Superior Lodging Corp Marc Staniloff, Owner	2020/04/23	21
Tourism Industry Association of Prince Edward Island Rose Dennis, Second Vice-President and Executive Director of Explore Summerside	2020/04/23	21
Canadian Federation of Independent Business Daniel Kelly, President and Chief Executive Officer	2020/04/23	21
Canadian Alliance of Student Associations Adam Brown, Chair Philippe LeBel, President of Union étudiante du Québec	2020/04/24	22
Carleton University Ian Lee, Associate Professor	2020/04/24	22
City of Burnaby Mike Hurley, Mayor	2020/04/24	22
City of New Westminster Jonathan Côté, Mayor and Chair of the Translink Mayors' Council	2020/04/24	22
City of St. Albert Cathy Heron, Mayor	2020/04/24	22

Organizations and Individuals	Date	Meeting
Community Food Centres Canada Sasha McNicoll, Senior Specialist, Policy Nick Saul, President and Chief Executive Officer	2020/04/24	22
Conseil national des chômeurs et chômeuses Pierre Céré, Spokesperson	2020/04/24	22
Corona School of Gymnastics Agnes Laing, Owner	2020/04/24	22
Federation of Canadian Municipalities Bill Karsten, President	2020/04/24	22
Government of the Northwest Territories Caroline Wawzonek, Minister Department of Finance	2020/04/24	22
Municipalité régionale de comté de Témiscamingue Claire Bolduc, Reeve	2020/04/24	22
Saskatchewan Association of Rural Municipalities Raymond Orb, President	2020/04/24	22
St. John's Board of Trade Brandon Ellis, Policy and Advocacy Specialist	2020/04/24	22
Universities Canada Paul Davidson, President and Chief Executive Officer	2020/04/24	22
Universities Canada Wendy Therrien, Director External Relations and Research	2020/04/24	22
University of British Columbia Kevin Milligan, Professor	2020/04/24	22
Canada Revenue Agency Ted Gallivan, Assistant Commissioner Compliance Programs Branch Geoff Trueman, Assistant Commissioner Legislative Policy and Regulatory Affairs Branch Frank Vermaeten, Assistant Commissioner Assessment, Benefit and Service Branch	2020/04/30	23

Organizations and Individuals	Date	Meeting
Department of Employment and Social Development	2020/04/30	23
Andrew Brown, Director General Employment Insurance Policy, Skills and Employment Branch		
Alexis Conrad, Assistant Deputy Minister Learning Branch		
Cliff C. Groen, Assistant Deputy Minister Service Canada - Benefit Delivery Services Branch		
Department of Finance	2020/04/30	23
Sean Fraser, Parliamentary Secretary to the Minister of Finance and to the Minister of Middle Class Prosperity and Associate Minister of Finance		
Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch		
Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch		
Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch		
Alison McDermott, Associate Assistant Deputy Minister Economic and Fiscal Policy Branch		
Suzy McDonald, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch		
Nicolas Moreau, Director General Funds Management Division, Financial Sector Policy Branch		
As an individual	2020/05/01	24
Jeffrey Booth, Entrepreneur and Author		
Canadian Airports Council	2020/05/01	24
Joyce Carter, Chair		
Roelof-Jan Steenstra, Vice-Chair		
Canadian Association of Oilwell Drilling Contractors	2020/05/01	24
Mark A. Scholz, President and Chief Executive Officer		
Canadian Dental Association	2020/05/01	24
Jim Armstrong, President		

Organizations and Individuals	Date	Meeting
Canadian Horticultural Council Brian Gilroy, President Jan VanderHout, Vice-President	2020/05/01	24
Canadian Mushroom Growers' Association Ryan Koeslag, Vice-President and Chief Executive Officer Janet Krayden, Workforce Expert	2020/05/01	24
Chartered Professional Accountants of Canada Bruce Ball, Vice-President Taxation Joy Thomas, President and Chief Executive Officer	2020/05/01	24
City of Winnipeg Scott Gillingham, Councillor and Chair of the Standing Policy Committee on Finance	2020/05/01	24
Imagine Canada Bruce MacDonald, President and Chief Executive Officer	2020/05/01	24
Migrant Workers Centre Natalie Drolet, Executive Director and Staff Lawyer	2020/05/01	24
MTY Food Group Inc. Jason Brading, Chief Operating Officer Quick Service Restaurants	2020/05/01	24
Prince Edward Island Potato Board Jason Webster, Potato Farmer	2020/05/01	24
Réseau FADOQ Gisèle Tassé-Goodman, President Provincial Secretariat	2020/05/01	24
BILD Alberta Association Scott Fash, Executive Director	2020/05/05	25
Canadian Association of Petroleum Producers Ben Brunnen, Vice-President Oil Sands, Fiscal and Economic Policy	2020/05/05	25

Organizations and Individuals	Date	Meeting
Canadian Cancer Society Kelly Masotti, Director Public Issues Andrea Seale, Chief Executive Officer	2020/05/05	25
Canadian Construction Association Mary Van Buren, President	2020/05/05	25
Canadian Manufacturers & Exporters Mathew Wilson, Senior Vice-President Policy and Government Relations	2020/05/05	25
Centre for Israel and Jewish Affairs Shimon Koffler Fogel, President and Chief Executive Officer	2020/05/05	25
Congress of Aboriginal Peoples National Chief Robert Bertrand	2020/05/05	25
Fédération des travailleurs et travailleuses du Québec Denis Bolduc, General Secretary	2020/05/05	25
H&R Block Canada Inc. Peter Davis, Associate Vice-President Government and Stakeholder Relations	2020/05/05	25
Heart and Stroke Foundation of Canada Manuel Arango, Director Health Policy and Advocacy Doug Roth, Chief Executive Officer	2020/05/05	25
National Airlines Council of Canada Mike McNaney, President and Chief Executive Officer	2020/05/05	25
Retail Council of Canada Karl Littler, Vice-President Public Affairs	2020/05/05	25
United Steelworkers Ken Neumann, National Director for Canada National Office	2020/05/05	25
Winnipeg Chamber of Commerce Loren Remillard, President and Chief Executive Officer	2020/05/05	25

Organizations and Individuals	Date	Meeting
Association of Canadian Publishers Kate Edwards, Executive Director	2020/05/07	26
BC Seafood Alliance Christina Burrige, Executive Director	2020/05/07	26
Canadian Football League Randy Ambrosie, Commissioner	2020/05/07	26
Canadian Independent Fish Harvester's Federation Jim McIsaac, Vice-President Pacific Melanie Sonnenberg, President	2020/05/07	26
Corus Entertainment Inc. Troy Reeb, Executive Vice-President Broadcast Networks	2020/05/07	26
Festivals and Major Events Canada Martin Roy, Chief Executive Director	2020/05/07	26
Fort Edmonton Management Company Darren Dalglish, President and Chief Executive Officer	2020/05/07	26
Group MDMP Maxime Smith, Commercial Director	2020/05/07	26
Gulf Nova Scotia Fishermen's Coalition Leonard LeBlanc, President	2020/05/07	26
Lobster Council of Canada Geoff Irvine, Executive Director	2020/05/07	26
Maritime Fishermen's Union Martin Mallet, Executive Director	2020/05/07	26
One Voice for Arts and Culture Brad Keast, Acting Chair	2020/05/07	26
Pillar Nonprofit Network Michelle Baldwin, Executive Director	2020/05/07	26
Prince Edward Island Fishermen's Association Mitchell Jollimore, Vice-President Ian MacPherson, Executive Director	2020/05/07	26

Organizations and Individuals	Date	Meeting
Royal Conservatory of Music Peter Simon, President and Chief Executive Officer	2020/05/07	26
Office of the Auditor General Andrew Hayes, Deputy Auditor General and Interim Commissioner of the Environment and Sustainable Development Sylvain Ricard, Interim Auditor General of Canada	2020/05/12	27
Office of the Parliamentary Budget Officer Yves Giroux, Parliamentary Budget Officer Xiaoyi Yan, Director Budgetary Analysis	2020/05/12	27
Canada Revenue Agency Ted Gallivan, Assistant Commissioner Compliance Programs Branch Geoff Trueman, Assistant Commissioner Legislative Policy and Regulatory Affairs Branch Frank Vermaeten, Assistant Commissioner Assessment, Benefit and Service Branch	2020/05/14	28
Department of Employment and Social Development Alexis Conrad, Assistant Deputy Minister Learning Branch Cliff C. Groen, Assistant Deputy Minister Service Canada - Benefit Delivery Services Branch	2020/05/14	28
Department of Employment and Social Development Elisha Ram, Associate Assistant Deputy Minister Skills and Employment Branch	2020/05/14	28

Organizations and Individuals	Date	Meeting
Department of Finance	2020/05/14	28
Hon. Bill Morneau, C.P., M.P., minister of Finance		
Leah Anderson, Assistant Deputy Minister Financial Sector Policy Branch		
Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch		
Nicole Giles, Director General International Finance and Development Division, International Trade and Finance Branch		
Nicholas Leswick, Assistant Deputy Minister Economic and Fiscal Policy Branch		
Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch		
Suzy McDonald, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch		
Aerospace Industries Association of Canada	2020/05/19	29
Janet Wardle, Chair of COVID-19 Committee		
Canada Mortgage and Housing Corporation	2020/05/19	29
Romy Bowers, Senior Vice-President Client Solutions		
Evan Siddall, President and Chief Executive Officer		
Canadian Energy Pipeline Association	2020/05/19	29
Chris J. Bloomer, President and Chief Executive Officer		
Canadian Parks and Recreation Association	2020/05/19	29
Cathy Jo Noble, Executive Director		
Mike Roma, Incoming President		
Food Processors of Canada	2020/05/19	29
Denise Allen, President and Chief Executive Officer		
National Association of Friendship Centres	2020/05/19	29
Jocelyn Formsma, Executive Director		
Christopher Sheppard-Buote, President		
Public Policy Forum	2020/05/19	29
Edward Greenspon, President and Chief Executive Officer		

Organizations and Individuals	Date	Meeting
YMCA Canada Peter Dinsdale, President and Chief Executive Officer	2020/05/19	29
As an individual Jennifer Robson, Associate Professor Carleton University	2020/05/21	30
Canadian Juries Commission Mark Farrant, Founder and Chief Executive Officer	2020/05/21	30
Department of Finance Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch Miodrag Jovanovic, Associate Assistant Deputy Minister Tax Policy Branch	2020/05/21	30
Department of Industry Hon. Mary Ng, C.P., M.P., Minister of Small Business, Export Promotion and International Trade Simon Kennedy, Deputy Minister Innovation, Science and Economic Development Canada Frances McRae, Assistant Deputy Minister Small Business and Marketplace Services Paul Thompson, Associate Deputy Minister Innovation, Science and Economic Development Canada	2020/05/21	30
Fish, Food and Allied Workers Keith Sullivan, President	2020/05/21	30
HealthCareCAN Paul-Émile Cloutier, President and Chief Executive Officer Bradly Wouters, Representative and Executive Vice-President for Science and Research at the University Health Network	2020/05/21	30
MNP LLP Kim Drever, Regional Tax Leader Edmonton Amanjit Lidder, Senior Vice-President Taxation Services	2020/05/21	30

Organizations and Individuals	Date	Meeting
Office of the Superintendent of Financial Institutions Ben Gully, Assistant Superintendent Regulation Sector Jeremy Rudin, Superintendent of Financial Institutions	2020/05/21	30
Stratford Festival Anita Gaffney, Executive Director Carol Stephenson, Chair of the Board of Governors	2020/05/21	30
The Globe and Mail Phillip Crawley, Publisher and Chief Executive Officer Toronto	2020/05/21	30
Unifor Jerry Dias, National President	2020/05/21	30
Air Tindi Ltd. Chris Reynolds, President	2020/05/26	31
Air Transport Association of Canada John McKenna, President and Chief Executive Officer	2020/05/26	31
Canadian American Business Council Maryscott Greenwood, Chief Executive Officer	2020/05/26	31
Canadian Ferry Association Serge Buy, Chief Executive Officer	2020/05/26	31
Canadian Produce Marketing Association Ron Lemaire, President	2020/05/26	31
Canadian Urban Transit Association Marco D'Angelo, President and Chief Executive Officer	2020/05/26	31
CentrePort Canada Diane Gray, President and Chief Executive Officer	2020/05/26	31
Chemistry Industry Association of Canada Bob Masterson, President and Chief Executive Officer	2020/05/26	31
City of Winnipeg Dave Wardrop, Chief Transportation and Utilities Officer	2020/05/26	31

Organizations and Individuals	Date	Meeting
Coalition of Concerned Manufacturers and Businesses of Canada Veso Sobot, Board Member David Sword, Board Member	2020/05/26	31
Greyhound Canada Transportation Corporation Stuart Kendrick, Senior Vice-President	2020/05/26	31
Groupe Autocar Jeannois Stéphane Lefebvre, President	2020/05/26	31
London Transit Commission Kelly Paleczny, General Manager	2020/05/26	31
Macdonald-Laurier Institute Jonathan Berkshire Miller, Deputy Director Centre for Advancing Canada's Interests Abroad and Senior Fellow Richard B. Fadden, Former National Security Advisor to the Prime Minister, Advisory Council Member	2020/05/26	31
Sollio Cooperative Group Ghislain Gervais, President	2020/05/26	31
Canada Revenue Agency Ted Gallivan, Assistant Commissioner Compliance Programs Branch Geoff Trueman, Assistant Commissioner Legislative Policy and Regulatory Affairs Branch Frank Vermaeten, Assistant Commissioner Assessment, Benefit and Service Branch	2020/05/28	32
Canadian Gas Association Timothy Egan, President and Chief Executive Officer	2020/05/28	32

Organizations and Individuals	Date	Meeting
<p>Department of Finance</p> <p>Mona Fortier, Minister of Middle Class Prosperity and Associate Minister of Finance</p> <p>Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch</p> <p>Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch</p> <p>Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch</p> <p>Alison McDermott, Associate Assistant Deputy Minister Economic and Fiscal Policy Branch</p> <p>Suzy McDonald, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch</p> <p>Paul Rochon, Deputy Minister</p>	2020/05/28	32
<p>Department of Employment and Social Development</p> <p>Alexis Conrad, Assistant Deputy Minister Learning Branch</p> <p>Cliff C. Groen, Assistant Deputy Minister Service Canada - Benefit Delivery Services Branch</p> <p>Elisha Ram, Associate Assistant Deputy Minister Skills and Employment Branch</p>	2020/05/28	32
<p>Équiterre</p> <p>Caroline Brouillette, Policy Analyst Energy and Climate Change</p> <p>Marc-André Viau, Director Government Relations</p>	2020/05/28	32
<p>Explorers and Producers Association of Canada</p> <p>Tristan Goodman, President</p>	2020/05/28	32
<p>Lloydminster Oilfield Technical Society</p> <p>Adam S. Waterman, President</p>	2020/05/28	32
<p>Mining Association of Canada</p> <p>Pierre Gratton, President and Chief Executive Officer</p> <p>Brendan Marshall, Vice-President Economic and Northern Affairs</p>	2020/05/28	32

Organizations and Individuals	Date	Meeting
Morgan Construction and Environmental Ltd. Peter Kiss, President and Chief Executive Officer	2020/05/28	32
Shell Canada Limited Michael Crothers, President and Country Chair	2020/05/28	32
Association des camps du Québec Steven Grenier, President	2020/06/02	33
Canadian Centre for Policy Alternatives Katherine Scott, Senior Researcher	2020/06/02	33
Chicken Farmers of Canada Benoît Fontaine, President Michael Laliberté, Executive Director	2020/06/02	33
Doctors Without Borders Joe Belliveau, Executive Director Jason Nickerson, Humanitarian Affairs Advisor	2020/06/02	33
Donwood Manor Personal Care Home Nina Labun, Chief Executive Officer	2020/06/02	33
Friends of Canadian Broadcasting Daniel Bernhard, Executive Director	2020/06/02	33
London Abused Women's Centre Megan Walker, Executive Director	2020/06/02	33
Ottawa Special Events Michael Wood, Partner	2020/06/02	33
Precision Drilling Corporation Kevin Neveu, President and Chief Executive Officer	2020/06/02	33
SheEO Vicki Saunders, Founder	2020/06/02	33
Shield of Athena Family Services Melpa Kamateros, Executive Director	2020/06/02	33
Western University Alan Shepard, President and Vice-Chancellor	2020/06/02	33

Organizations and Individuals	Date	Meeting
As an individual	2020/06/04	34
Jean-Denis Garon, Professor of economics École des sciences de la gestion, Université du Québec à Montréal		
Ian Lee, Associate Professor Sprott School of Business, Carleton University		
Jack Mintz, President's Fellow School of Public Policy, University of Calgary		
Armine Yalnizyan, Economist and Atkinson Fellow on the Future of Workers		
Brandt Tractor Ltd.	2020/06/04	34
Gavin Semple, Chairman of the Board		
Lisa Semple, Vice-President Investments		
Don Switzer, Chief Operating Officer Distributed Products		
C.D. Howe Institute	2020/06/04	34
Jeremy Kronick, Associate Director, Research		
Canadian Art Museum Directors Organization	2020/06/04	34
Anthony Kiendl, President and Executive Director and Chief Executive Officer of MacKenzie Art Gallery		
Canadian Home Builders' Association	2020/06/04	34
Kevin Lee, Chief Executive Officer		
Canadian Union of Public Employees	2020/06/04	34
Angella MacEwen, Senior Economist National Services		
Colleges and Institutes Canada	2020/06/04	34
Denise Amyot, President and Chief Executive Officer		
Fanshawe College	2020/06/04	34
Peter Devlin, President		
Genome Canada	2020/06/04	34
Rob Annan, President and Chief Executive Officer		
Pari Johnston, Vice-President Policy and Public Affairs		

Organizations and Individuals	Date	Meeting
McCoy Global Inc. Jim Rakievich, President and Chief Executive Officer	2020/06/04	34
Macdonald-Laurier Institute Philip Cross, Senior Fellow	2020/06/04	34
National Research Council of Canada Jean-François Houle, Vice-President Pandemic Response Challenge Program Lakshmi Krishnan, Director General Human Health Therapeutics Research Centre David Lisk, Vice-President Industrial Research Assistance Program Roger Scott-Douglas, Secretary General	2020/06/04	34
Business Development Bank of Canada Michael Denham, President and Chief Executive Officer Karen Kastner, Vice-President Partnerships and Government Relations Jérôme Nycz, Executive Vice-President BDC Capital	2020/06/09	35
Export Development Canada Carl Burlock, Executive Vice-President and Chief Business Officer Mairead Lavery, President and Chief Executive Officer Todd Winterhalt, Senior Vice-President Communications and Corporate Strategy	2020/06/09	35
Canada Development Investment Corporation Michael Carter, Executive Vice-President	2020/06/11	36
Canada Pension Plan Investment Board Michel Leduc, Senior Managing Director and Global Head of Public Affairs and Communications Mark Machin, President and Chief Executive Officer	2020/06/11	36

Organizations and Individuals	Date	Meeting
<p>Canada Revenue Agency</p> <p>Ted Gallivan, Assistant Commissioner Compliance Programs Branch</p> <p>Geoff Trueman, Assistant Commissioner Legislative Policy and Regulatory Affairs Branch</p> <p>Frank Vermaeten, Assistant Commissioner Assessment, Benefit and Service Branch</p>	2020/06/11	36
<p>Department of Employment and Social Development</p> <p>Alexis Conrad, Assistant Deputy Minister Learning Branch</p> <p>Cliff C. Groen, Assistant Deputy Minister Service Canada - Benefit Delivery Services Branch</p> <p>Troy Lulashnyk, Director General Maghreb, Egypt, Israel and West Bank and Gaza</p> <p>Elisha Ram, Associate Assistant Deputy Minister Skills and Employment Branch</p> <p>Joshua Tabah, Director General Health and Nutrition</p>	2020/06/11	36
<p>Department of Finance</p> <p>Hon. Bill Morneau, C.P., M.P., minister of Finance</p> <p>Evelyn Dancey, Associate Assistant Deputy Minister Economic Development and Corporate Finance Branch</p> <p>Soren Halverson, Associate Assistant Deputy Minister Financial Sector Policy Branch</p> <p>Nicholas Leswick, Assistant Deputy Minister Economic and Fiscal Policy Branch</p> <p>Andrew Marsland, Senior Assistant Deputy Minister Tax Policy Branch</p> <p>Suzy McDonald, Associate Assistant Deputy Minister Federal-Provincial Relations and Social Policy Branch</p>	2020/06/11	36
<p>Bank of Canada</p> <p>Stephen S. Poloz, Governor</p> <p>Carolyn A. Wilkins, Senior Deputy Governor</p>	2020/06/16	37

Organizations and Individuals	Date	Meeting
Association for Mountain Parks Protection and Enjoyment Stuart Back, Co-Chair Yannis Karlos, Co-Chair	2020/06/18	38
BMO Bank of Montreal Douglas Porter, Chief Economist	2020/06/18	38
Canadian Centre for Policy Alternatives David Macdonald, Senior Economist	2020/06/18	38
Canadian Federation of Independent Grocers Gary Sands, Senior Vice-President Small Business Coalition	2020/06/18	38
Canadian Steel Producers Association Catherine Cobden, President	2020/06/18	38
Catch Capital Partners Inc. Jeff Wareham, Chief Executive Officer	2020/06/18	38
CIBC Capital Markets Avery Shenfeld, Managing Director and Chief Economist	2020/06/18	38
Desjardins Group Mathieu D'Anjou, Director and Deputy Chief Economist	2020/06/18	38
Dominion Lending Centres Sherry Cooper, Chief Economist	2020/06/18	38
Fairness Alberta Bill Bewick, Executive Director	2020/06/18	38
Fédération nationale des communications Sophie Prigent, President of Union des artistes Pascale St-Onge, President	2020/06/18	38
Independent Broadcast Group Joel Fortune, Legal Counsel Luc Perreault, Strategic Advisor	2020/06/18	38

Organizations and Individuals	Date	Meeting
<p>International Alliance of Theatrical Stage Employees</p> <p>John Morgan Lewis, International Vice-President and Director of Canadian Affairs</p> <p>Arden Ryshpan, Executive Director of Canadian Actors' Equity Association</p>	2020/06/18	38
<p>Scotiabank</p> <p>Jean-François Perrault, Chief Economist</p>	2020/06/18	38
<p>Triodetic Ltd</p> <p>Peter Chabursky, Manager MultiPoint Foundation Division</p> <p>Lawrence Morroni, Marketing Manager Triodetic Sales</p>	2020/06/18	38
<p>Canada Infrastructure Bank</p> <p>John Casola, Chief Investment Officer</p> <p>David Morley, Group Head Corporate Affairs, Policy and Communications</p> <p>Annie Ropar, Chief Financial Officer and Chief Administrative Officer</p>	2020/06/22	39
<p>Office of the Auditor General</p> <p>Karen Hogan, Auditor General of Canada</p> <p>Andrew Hayes, Deputy Auditor General and Interim Commissioner of the Environment and Sustainable Development</p>	2020/06/22	39
<p>Financial Consumer Agency of Canada</p> <p>Teresa Frick, Director Supervision</p> <p>Frank Lofranco, Deputy Commissioner Supervision and Enforcement</p> <p>Judith Robertson, Commissioner</p> <p>Ruth Stephen, Director Research, Policy and Education</p>	2020/07/07	40
<p>Office of the Superintendent of Bankruptcy</p> <p>Elisabeth Lang, Superintendent</p>	2020/07/07	40

APPENDIX D

LIST OF BRIEFS – PRE-BUDGET CONSULTATION IN ADVANCE OF THE 2021 FEDERAL BUDGET

The following is an alphabetical list of organizations and individuals who submitted briefs to the committee related to this report. For more information, please consult the committee's [webpage for this study](#).

43rd Parliament – 2nd Session

3D Printed Homes Corporation
411 Seniors Center Society
619203 Ontario Limited
AbCellera Biologics Inc.
Aboriginal Curatorial Collective
AccessBC
Action Canada for Sexual Health and Rights
Action on Smoking and Health
ACTRA - National
AddÉnergie Technologies Inc.
adMare BioInnovations
Adobe
Adsum for Women and Children
Advanced Biofuels Canada
Advancement of Women Halton
African Leadership Force
AGE-WELL
Agricultural Manufacturers of Canada
Agri-food Innovation Council
Air Canada Pilots Association
Air Line Pilots Association International

Air North
Air Products Canada
Alberta Ballet School
Alliance de l'industrie touristique du Québec
Alliance des radios communautaires du Canada
Alliance for Healthier Communities
ALS Action Canada
ALS Society of Canada
Alyssa Stevenson Eating Disorder Memorial Trust
Alzheimer Society of Canada
American Registry for Internet Numbers
Anbaric Development Partners
Animal Alliance of Canada
Animal Protection Party of Canada
Anishinabek Educational Institute
Anorexia and Bulimia Quebec
Antigonish Poverty Reduction Coalition
Anxiety Canada
Appraisal Institute of Canada
Aqua Forum
Architectural Conservancy Ontario
Ariganello, Marianne
Armstrong Fluid Technology
Arthritis Society
Arts Club Theatre Company
Arts Umbrella
Assembly of First Nations
Associated Designers of Canada
Associated Equipment Distributors
Association des collèges et universités de la francophonie canadienne

Association des fabricants de meubles du Québec
Association des radiodiffuseurs communautaires du Québec
Association for Mountain Parks Protection and Enjoyment
Association nationale des éditeurs de livres
Association of Atlantic Universities
Association of Canadian Independent Travel Advisors
Association of Canadian Port Authorities
Association of Canadian Publishers
Association of Canadian Travel Agencies
Association of Canadian Universities for Research in Astronomy
Association of Consulting Engineering Companies – Canada
Association of Equipment Manufacturers
Association of Family Health Teams of Ontario
Association of Fundraising Professionals
Association of Home Appliance Manufacturers Canada
Association of Local Public Health Agencies
Association pour la recherche au collégial
Association québécoise de l'industrie du disque, du spectacle et de la vidéo
Association québécoise des organismes de coopération internationale
Atlantic Canada Airports Association
Atlantic Chamber of Commerce
Atlantic Colleges Atlantique
Automotive Industries Association of Canada
Bacon, Tyler
Banff Centre for Arts and Creativity
Barbra Schlifer Commemorative Clinic
Basic Income Canada Network
Bateman, Carolyn
Bayshore HealthCare Ltd.
BC and Alberta Guide Dogs

BC Association of Institutes and Universities
BC Care Providers Association
BC Colleges
BC Marine Terminal Operator Association
BC Women's Health Foundation
Beaudin, David
Beer Canada
Best Medecines Coalition
Bider, Sharon
Big Brothers Big Sisters of Canada
BIOTECanada
Black Theatre Workshop
Blueprint ADE
Blumberg, Mark
Blumer, Lella
Body Brave
Boys and Girls Clubs of Canada
Bradbury, Barbara
Brain Tumour Foundation of Canada
Brake, Aaron
Brane Capital Inc
Breakfast Club of Canada
British Columbia Applied Research and Innovation Network
British Columbia Federation of Students
British Columbia Institute of Technology Student Association
British Columbia Maritime Employers Association
Broadbent Institute
Brookfield Institute for Innovation and Entrepreneurship
Bruyère
Buchanan-Bruce, Symonae

Bumstead, Diana
Business Council of Alberta
Business Council of Canada
Calgary Airport Authority
Calgary Centre for Performing Arts
Calgary Homeless Foundation
Calgary Philharmonic Orchestra
Calgary Region Immigrant Employment Council
Calgary Silver Linings Foundation
Campaign 2000
Campaign for Adequate Welfare and Disability Benefits
Canada Cares Coalition
Canada Cleantech Alliance
Canada Fetal Alcohol Spectrum Disorder Network
Canada Green Building Council
Canada Learning Code
Canada Steamship Lines
Canada's Accredited Zoos and Aquariums
Canada's Building Trades Unions
Canada's Music Incubator
Canada's National Ballet School
Canada's Royal Winnipeg Ballet School
Canadian Aboriginal AIDS Network
Canadian Actors' Equity Association
Canadian Agri-Food Policy Institute
Canadian AIDS Society
Canadian Airports Council
Canadian Alliance of British Pensioners
Canadian Alliance of Student Associations
Canadian Alliance on Mental Illness and Mental Health

Canadian Alliance to End Homelessness
Canadian American Business Council
Canadian Aquaculture Industry Alliance
Canadian Art Museum Directors Organization
Canadian Artists' Representation
Canadian Arts Coalition
Canadian Association for Community Living
Canadian Association for Long Term Care
Canadian Association for Neuroscience
Canadian Association for the Performing Arts
Canadian Association of Broadcasters
Canadian Association of Defence and Security Industries
Canadian Association of Fire Chiefs
Canadian Association of Midwives
Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Association of Oilwell Drilling Contractors
Canadian Association of Optometrists
Canadian Association of Pharmacy in Oncology
Canadian Association of Physicists
Canadian Association of Radiologists
Canadian Association of Research Libraries
Canadian Association of Retired Persons
Canadian Association of Science Centres
Canadian Association of Social Workers
Canadian Association of University Teachers
Canadian Astronomical Society
Canadian Autism Spectrum Disorder Alliance
Canadian Automobile Dealers Association
Canadian Beverage Association

Canadian Biogas Association
Canadian Biosphere Reserves Association
Canadian Business Aviation Association
Canadian Camping and RV Council
Canadian Cancer Society
Canadian Canola Growers Association
Canadian Cardiovascular Society
Canadian Cattlemen's Association
Canadian Centre on Substance Use and Addiction
Canadian Chamber of Commerce
Canadian Chiropractic Association
Canadian Coalition on Climate Change and Development
Canadian Communication Systems Alliance
Canadian Community Economic Development Network
Canadian Consortium for Research
Canadian Construction Association
Canadian Council for International Co-operation
Canadian Council for Public-Private Partnerships
Canadian Council for Youth Prosperity
Canadian Council of Muslim Women
Canadian Council of the Blind
Canadian Counselling and Psychotherapy Association
Canadian Craft Brewers Association
Canadian Crafts Federation
Canadian Credit Union Association
Canadian Dance Assembly
Canadian Dental Association
Canadian Dental Hygienists Association
Canadian Drowning Prevention Coalition
Canadian Electricity Association

Canadian Energy Research Institute
Canadian Entertainment Industry Retirement Plan
Canadian Environmental Network
Canadian Federation of Agriculture
Canadian Federation of Apartment Associations
Canadian Federation of Independent Business
Canadian Federation of Library Associations
Canadian Federation of Musicians
Canadian Federation of Nurses Unions
Canadian Federation of Pensioners
Canadian Ferry Association
Canadian Finance and Leasing Association
Canadian Forum for Rare Disease Innovators
Canadian Frailty Network
Canadian Freshwater Alliance
Canadian Gas Association
Canadian Grief Alliance
Canadian Hatching Egg Producers
Canadian Health Food Association
Canadian Home Builders' Association
Canadian Home Care Association
Canadian Horticultural Council
Canadian Hospice Palliative Care Association
Canadian Housing and Renewal Association
Canadian Hydrogen and Fuel Cell Association
Canadian Independent Music Association
Canadian Institute of Quantity Surveyors
Canadian Integrated Shaftline System Consortium
Canadian International Development Platform
Canadian Juries Commission

Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Live Music Association
Canadian Lung Association
Canadian Manufacturers & Exporters
Canadian Massage Therapist Alliance
Canadian Meat Council
Canadian Media Producers Association
Canadian Medical Association
Canadian Mental Health Association
Canadian Mental Health Association - Ontario
Canadian Mentoring Partnership
Canadian Museums Association
Canadian Mushroom Growers' Association
Canadian National Institute for the Blind
Canadian Natural Gas Vehicle Alliance
Canadian Network for Human Health and the Environment
Canadian Network for Neglected Tropical Diseases
Canadian Nuclear Association
Canadian Nuclear Laboratories
Canadian Nurses Association
Canadian Olympic Committee
Canadian Opera Company
Canadian Paediatric Society
Canadian Paralympic Committee
Canadian Parks and Recreation Association
Canadian Partnership for Women and Children's Health
Canadian Pharmacists Association
Canadian Physiotherapy Association
Canadian Pork Council

Canadian Poultry and Egg Processors Council
Canadian Prepaid Providers Organization
Canadian Private Copying Collective
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Public Health Association
Canadian Public Works Association
Canadian Real Estate Association
Canadian Renewable Energy Association
Canadian Research Institute for the Advancement of Women
Canadian Ski Council
Canadian Skin Patient Alliance
Canadian Society for Brain, Behaviour and Cognitive Science
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Society of Allergy and Clinical Immunology
Canadian Society of Association Executives
Canadian Society of Landscape Architects
Canadian Steel Producers Association
Canadian Thoracic Society
Canadian Union of Public Employees
Canadian Urban Libraries Council
Canadian Urban Transit Association
Canadian Urban Transit Research and Innovation Consortium
Canadian Vehicle Manufacturers' Association
Canadian Voice of Women for Peace
Canadian Wireless Telecommunications Association
Canadian Women's Chamber of Commerce

Canadian Women's Foundation
Canadian Wood Pallet and Container Association
Canadian Worker Co-op Federation
Canadians for Tax Fairness
Canadore College
CanAge Inc.
Canexia Health
Canuck Place Children's Hospice
Capital Power Corporation
Carbon Engineering Ltd.
Carleton University Azrieli School of Architecture and Urbanism
Carroll, Shirley
Category 5 Imaging
CCTV Direct
Cenovus Energy Inc.
Central Station Education Initiative
Centre for Addiction and Mental Health
Centre for Aging + Brain Health Innovation
Centre for Commercialization of Regenerative Medicine
Centre for Connected Communities
Centre for Education and Training
Centre for Equitable Library Access
Centre for Indigenous Theatre
Centre for Sexuality
Certified Professional Bookkeepers of Canada
Chamber of Marine Commerce
Chamber of Shipping
ChargePoint
Chartered Professional Accountants of Canada
Chemistry Industry Association of Canada

Chicken Farmers of Canada
Chiefs of Ontario
Child Care Now
Child Welfare League of Canada
Children's Healthcare Canada
Chinese Canadian National Council for Social Justice
Chorus Aviation Inc.
Christian Labour Association of Canada
Chronic Disease Prevention Alliance of Canada
Citizens for Public Justice
Citizens With Disabilities - Ontario
City of Guelph
City of Montréal
City of Vancouver
City of Yellowknife
Clean Energy Canada
Clean Prosperity
Cleanfarms
Clear Seas Centre for Responsible Marine Shipping
Climate Action Groups of Bruce-Grey Owen Sound
Climate Action Network Canada
ClimateFast
Closing the Gap Healthcare Group Inc.
CMC Research Institutes
Coalition for Canadian Astronomy
Coalition for Healthy School Food
Coalition québécoise pour le contrôle du tabac
Coast Mental Health
College Applied Research Taskforce
Colleges and Institutes Canada

Colleges of Applied Arts and Technology Pension Plan
Colleges Ontario
Colling, Gryphen
Colour of Poverty Colour of Change
Comité consultatif régional des administrations portuaires du Québec
Community Food Centres Canada
Community Futures Network of Canada
Community Sector Council Newfoundland and Labrador
Composite Panel Association
Concordia University
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Congress of Aboriginal Peoples
Connected Canadians
Connexion Matawinie
Conseil provincial du secteur des communications du Syndicat canadien de la fonction publique
Conseil québécois du commerce de détail
Conservation Ontario
Consumer Health Products Canada
Consumers Council of Canada
Convenience Industry Council of Canada
Co-operative Education and Work-Integrated Learning Canada
Co-operative Housing Federation of Canada
Co-operatives and Mutuals Canada
Copleston, Marion
Corporation of Massey Hall and Roy Thomson Hall
Corus Entertainment Inc.
Council for the Advancement of Native Development Officers
Council of Canadian Innovators

Council of Post-secondary Presidents of Alberta
Council of Senior Citizens' Organizations of British Columbia
Covenant House Vancouver
Craft Distiller's Guild of British Columbia
Creating Healthy and Sustainable Environments
Creative PEI
Crohn's and Colitis Canada
CropLife Canada
Cubic Transportation Systems
Dairy Farmers of Canada
Dancer Transition Resource Centre
Dauncey, Guy
Deagle, Walter
Deans Council - Agriculture, Food and Veterinary Medicine
Debajehmujig Theatre Group
Deloitte
Desjardins Group
Diabetes Canada
Dietitians of Canada
Digital ID and Authentication Council of Canada
Direct Sellers Association of Canada
Directors Guild of Canada
DisAbled Women's Network of Canada
Dollywood Foundation of Canada
Dominis Engineering Ltd.
Dow
Drive to Zero
Ducks Unlimited Canada
Dumas, Jesse
D-Wave Systems Inc.

E3 Metals Corp
Earth Rangers
Eating Disorders Nova Scotia
Échec aux paradis fiscaux
Ecojustice
École de danse contemporaine de Montréal
École de technologie supérieure
École nationale de l'humour
École supérieure de ballet du Québec
Ecology Action Centre
EcoMaris
EcoSchools Canada
Ecostrat Inc.
Écoute agricole des Laurentides
EDF Renewables Canada Inc.
Edmonton Global
Edmonton Metropolitan Region Board
Edmonton Region Immigrant Employment Council
Edmonton Symphony Orchestra
Eeyou Mobility
Efficiency Canada
Egg Farmers of Canada
Elders for Environmental Justice, Montreal Chapter
Electric Mobility Canada
Electronic Transactions Association
Elevate Toronto Inc.
Enbridge Inc.
Endicott, Valerie
Ending Violence Association of Canada
Energy Futures Lab

Energy Storage Canada
Enerkem
Engineers Canada
Engineers Without Borders - Ryerson University Chapter
Engineers Without Borders - University of Toronto Chapter
Engineers Without Borders Canada
Enhance Energy
En'owkin Centre
Entertainment One
EnviroCentre
Environmental Defence Canada
ENvironnement JEUnesse
Equal Pay Coalition
Équiterre
Érablière Charbonneau Inc.
Evidence for Democracy
Evolugen
Evolve Our Prison Farms
Explorers and Producers Association of Canada
FACIT
FEAST
Fédération culturelle canadienne-française
Fédération des cégeps
Fédération des maisons d'hébergement pour femmes
Fédération des producteurs forestiers du Québec
Federation for the Humanities and Social Sciences
Federation of Canadian Municipalities
Federation of Ontario Cottagers' Associations
Fertilizer Canada
Festivals and Major Events Canada

Fighting Blindness Canada
First Nations Technical Institute
Fisheries Council of Canada
Fitness Industry Council of Canada
Fleet Management Association
Food & Consumer Products of Canada
Food Allergy Canada
Food Secure Canada
For Our Kids North Van
For Our Kids Vancouver
Foresight Cleantech Accelerator Centre
Forest Products Association of Canada
Foundation for Resilient Health
FPIInnovations
Frayme
Fresh City Farms Inc.
Friends of St. John's
Front d'action populaire en réaménagement urbain
Frontier College
Frontier Duty Free Association
Funeral Service Association of Canada
Gatin, Jule
Gay Lea Foods Co-operative Ltd.
GE Canada
Genome Canada
Gitxsan Development Corporation
GIV3
GlaxoSmithKline Canada
Global Automakers of Canada
Global Container Terminals

Global Skills Hub
Godin, Nicole
Good Samaritan Society
Gosselin, Christopher
Grands Ballets Canadiens de Montréal
Grape Growers of Ontario
Gray, Emily
Great Lakes Fishery Commission
Greater Edmonton Region Chambers of Commerce
Greater Toronto Airports Authority
Greater Vernon Chamber of Commerce
Greater Victoria Harbour Authority
Green Budget Coalition
Green Economy Canada
Greenbelt Foundation
Greengate Power Corporation
Greer, Gail
Groupe des onze
Grylls, Nick
GS1 Canada
Habitat for Humanity Canada
Haddock, Janet
Halifax Partnership
Hamilton-Oshawa Port Authority
HEAL, Organizations for Health Action
Health Charities Coalition of Canada
Health Nexus
HealthCareCAN
Heart and Stroke Foundation of Canada
Heartwood House

Heating, Refrigeration and Air-Conditioning Institute of Canada
HEC Montréal
Helmets to Hardhats
Hire Immigrants Ottawa
Hoffmann-La Roche Limited
Home Instead Senior Care
Hotel Association of Canada
Humane Canada
Humber College
IKEA Canada
Imagine Canada
Immigrant Employment Council of BC
Immigration Consultants of Canada Regulatory Council
Immploy
Imperial Tobacco Canada Limited
Independent Broadcast Group
Indigenous Institutes Consortium
Indigenous Leadership Initiative
Indspire
Industrial Climate Solutions Inc.
Infection Prevention and Control Canada
Information and Communications Technology Council
Innovative Medicines Canada
Inspirations Studio
Insurance Brokers Association of Canada
Insurance Bureau of Canada
Intellectual Property Institute of Canada
Interac Corp.
International Alliance of Theatrical Stage Employees
International Association of Fire Fighters

International Association of Heat and Frost Insulators and Allied Workers
International Boreal Conservation Campaign
International Brotherhood of Electrical Workers
International CCS Knowledge Centre
International Institute for Sustainable Development
International Union of Operating Engineers
Intuit Canada
Invasive Species Centre
Investment Industry Association of Canada
Iohahi io Akwesasne Education and Training Institute
Jack.org
James, Jay
Jessie's Legacy
Jewish Community Centre of Greater Vancouver
Johnson, Donald
Johnston, Bill
JustWork Economic Initiative
Juul Labs Canada Ltd.
Juvenile Diabetes Research Foundation Canada
KAIROS: Canadian Ecumenical Justice Initiatives
Kawartha Art Gallery
Keary-Matzner, Zoe
Kelowna Chamber of Commerce
Kenjgewin Teg
Kind Canada Génereux
Kivalliq Inuit Association
Klemmensen, Meredith
LafargeHolcim
Lakehead University
Large Urban Mayors' Caucus of Ontario

Lehmann, Alan
Les Muses : Centre des arts de la scène
Libro Credit Union
Lighthouse Labs
LinkedIn
Livingston International
Lloyd, Susanne
Lomond, Chris
London Environmental Network
Loney, Jim
L'Opéra de Montréal
Luke's Place Support and Resource Centre for Women and Children
Lunenburg Academy of Music Performance
Lung Health Foundation
Lynch, Colleen
MacNeil, Joan
Magazines Canada
Manasc Isaac
Mancini, Jennifer
Mars Canada
Matthew House Ottawa
McGill University
McGill University Research Centre for Studies in Aging
McMaster University
Medalta
Medtech Canada
Melamen Water Services Inc.
Mennonite Central Committee Canada
Mental Health Commission of Canada
Merck Canada Inc.

Metis Settlements General Council
Metro Vancouver
Microgreen Solar Inc.
MindFuel
Missing Children Society of Canada
Mitacs
MNP LLP
Mortgage Professionals Canada
MOSAIC
Motion Picture Association-Canada
Motorola Solutions Canada Inc.
MTB Transit Solutions
Multiple Sclerosis Society of Canada
Music Canada
Music Publishers Canada
Muskowekwan First Nation
Nation Rising
National Aboriginal Council of Midwives
National Academy Orchestra of Canada
National Airlines Council of Canada
National Angel Capital Organization
National Association of Federal Retirees
National Association of Friendship Centres
National Association of Women and the Law
National Campus and Community Radio Association
National Cattle Feeders' Association
National Circus School
National Coalition Against Contraband Tobacco
National Council of Women of Canada
National Eating Disorder Information Centre

National Ethnic Press and Media Council of Canada
National Farmers Union
National Impact Investment Practitioners Table
National Initiative for Eating Disorders
National Marine Manufacturers Association Canada
National Network for Equitable Library Service
National Pensioners Federation
National Police Federation
National Sheep Network
National Smokeless Tobacco Company
National Theatre School of Canada
National Trails Coalition
National Trust for Canada
National Youth Orchestra of Canada
Native Women's Association of Canada
Natural Gas Innovation Fund
Nature Canada
Nature Conservancy of Canada
Neasmith, David
Neighbourhood Pharmacy Association of Canada
Neurological Health Charities Canada
Newfoundland and Labrador Oil and Gas Industries Association
Newmont Canada Corporation
Niagara Workforce Planning Board
Niagara-on-the-Lake Museum
Nordik Windows and Doors
Northeastern University Toronto
Northern Air Transport Association
Northern and Eastern Ontario Rail Network
Northern Policy Institute

Northwest Territories Association of Communities
Northwestern Ontario Air Carriers Association
Nutrition International
Obesity Canada
OCAD University
Ogwehoweh Skills & Trades Training Centre
Ontario Association of Art Galleries
Ontario Association of Broadcasters
Ontario Chronic Disease Prevention Alliance
Ontario Chronic Disease Prevention Managers in Public Health
Ontario Clean Technology Industry Association
Ontario Council for International Cooperation
Ontario Council of Agencies Serving Immigrants
Ontario Craft Wineries
Ontario Dairy Council
Ontario Energy Association
Ontario Federation of Anglers and Hunters
Ontario Hospital Association
Ontario Institute for Cancer Research
Ontario Kinesiology Association
Ontario Museum Association
Ontario Non-Profit Housing Association
Ontario Nonprofit Network
Ontario Power Generation Inc.
Ontario Public Health Association
Ontario Seniors Care and Assistance Roundtable
Ontario Society for Health and Fitness
Ontario Tech University
Ontario Turtle Conservation Centre
Opera.ca

Ophea
Opportunity For All Youth
Opportunity International Canada
Opus One Solutions
Orchestras Canada
Orchestre symphonique de Montréal
Organigram
Oshki-Pimache-O-Win: The Wenjack Education Institute
Our Living Waters Network
Pacific Opera Victoria
Palette Inc.
Pallium Canada
Pan Canadian Alliance for Artificial Intelligence (AI) Based Diagnostic and Treatment for Alzheimer's
PanArctic Communications Consortium
Paramedic Association of Canada
ParticipACTION
Partnership Group for Science and Engineering
Pathways to Education Canada
Patriot Forge Co.
Pauktuutit Inuit Women of Canada
Payments Canada
PayPal Canada
Pearson Centre for Progressive Policy
Pediatric Chairs of Canada
Pelmorex Corp.
People-Centred Economy Group
Peppiatt, Christina
Peterborough GreenUp Association
Pfizer Canada Inc.

Philanthropic Foundations Canada
Physicians for a Smoke-Free Canada
Pieridae Energy Ltd.
Polytechnics Canada
Postman, Samantha
Pott, Trevor
Praxis Spinal Cord Institute
Prepr Foundation
Prince Albert Historical Society
Professional Association of Canadian Theatres
Prospectors and Developers Association of Canada
Prosper Canada
Public Service Alliance of Canada
Purkinje
Purolator
Qaggiavuut
Quality End-of-life Care Coalition of Canada
Quebec Association for the Taxation of Financial Transactions and Citizen's Action
Queen's University
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Reddin, Tony
Regroupement des jeunes chambres de commerce du Québec
Regroupement des maisons pour femmes victimes de violence conjugale
Renewable Cities, SFU Morris J. Wosk Centre for Dialogue
Research Canada: An Alliance for Health Discovery
Réseau FADOQ
Residential and Civil Construction Alliance of Ontario
Resource Movement
Restaurants Canada

RESULTS Canada
Retail Council of Canada
Ridley Terminals Inc.
Ronald McDonald House Charities Canada
Royal College of Physicians and Surgeons of Canada
Royal Conservatory of Music
Royal Conservatory of Music / Glenn Gould School
Royal Manitoba Theatre Centre
RSM Canada
Rural Opportunity and Investment Coalition
Ryan, LLC.
Ryerson University
Salesforce
Saskatchewan Association of Rural Municipalities
Saskatchewan Polytechnic
Schizophrenia Society of Canada
School of Contemporary Dancers
Science and Policy Exchange
Science World British Columbia
SDG Capital Corporation
SecureKey Technologies Inc.
Segal Centre for Performing Arts
SEIU Healthcare
Services FLO Inc.
Shaw Communications Inc.
Shaw Festival Theatre
Shaw Rocket Fund
Sheena's Place
Shield of Athena Family Services
Shingwauk Kinoomaage Gamig

Siding and Window Dealers Association of Canada
Simon Fraser University
Sistema Toronto
Six Nations Polytechnic
Skills Canada
Sloan, Sarah
Smart Prosperity Institute
Smith, Beverley
Snell, Dana
SNOLAB
Social Capital Partners
Social Enterprise Council of Canada
Société d'histoire de Toronto
Sollio Cooperative Group
Soltys, Braeden
Soulpepper Theatre Company
South Asian Legal Clinic of Ontario
Southwestern Ontario Transportation Alliance
Speech-Language and Audiology Canada
Sport for Life Society
St. Lawrence Economic Development Council
St. Lawrence Shipoperators
St. Peter's Church
Stackpole International
Stem Cell Network
STEMCELL Technologies Inc.
Stratford Festival
Students on Ice Foundation
Surrey for Future
Sustainable Forestry Initiative

Sustainable Hamilton Burlington
Synchronex
Syngenta Canada
Task Force For A Resilient Recovery
Task Force for the Payments System Review
Tax Executives Institute, Inc.
Tax-Filer Empowerment Canada
Tech-Access Canada
Technation
TekSavvy Solutions Inc.
Telesat
Telus Communications Inc.
Teneycke, Craig
Tennis Canada
The Association of Faculties of Medicine of Canada
The Conference Board of Canada
The Dance Centre
The Kidney Foundation of Canada
The Looking Glass Foundation
The Mining Association of Canada
The National Ballet of Canada
The Pembina Institute
The Professional Institute of the Public Service of Canada
The Research Universities' Council of British Columbia
The School of Toronto Dance Theatre
The University of Winnipeg
The Writers' Union of Canada
Thompson Rivers University Students' Union
Thordon Bearings Inc.
Tlingit Homeland Energy Limited Partnership

TMX Group Limited
Toronto and Region Conservation Authority
Toronto Atmospheric Fund
Toronto Finance International
Toronto Innovation Acceleration Partners
Toronto International Film Festival Inc.
Toronto Region Immigrant Employment Council
Toronto Science Policy Network
Toronto Symphony Orchestra
Tourism Industry Association of Canada
Trafalgar School
Trans Canada Trail
Transparency International Canada
Transport Action Atlantic
Transport Action British Columbia
Transport Action Canada
Transport Action Ontario
TransUnion Canada
Travailleurs Autonomes Québec inc.
Triodetic Ltd
TRIUMF
Tumbler Ridge Museum Foundation
Turkey Farmers of Canada
U15 Group of Canadian Research Universities
UBATTERY Local Modular Energy
UBI Works
UNICEF Canada
Unifor
Union des consommateurs
Union des producteurs agricoles

Union of Safety and Justice Employees
Unité de travail pour l'implantation de logement étudiant
UNITE HERE Canada
United Steelworkers
United Way Centraide Canada
United Way of the Lower Mainland
Université du Québec
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Guelph
University of Manitoba
University of New Brunswick
University of Victoria
University of Waterloo
Universtiy Students' Council at Western University
UPS Canada
Van Brabant, Theo
Van Denham, Scott
Vance, Kathleen
Vancouver Art Gallery
Vancouver Foundation
Vancouver Fraser Port Authority
Vancouver Humane Society
Vancouver Opera
Vancouver Symphony Orchestra
Vanguard Investments Canada Inc.
Vecova Centre for Disability Services and Research
Vegan Option Canada

Vélo Canada Bikes
Verdun Windows and Doors
Vimy Foundation
Visual Arts Alliance
Water First Education and Training Inc.
WaterAid Canada
Waterloo Undergraduate Student Association
WaterPower Canada
Waters, Eugenie
WaterStone Foundation
Webster, Robert
Western University
Wilfrid Laurier University
Windfall Ecology Centre
Wine Growers Canada
Winnipeg Airports Authority Inc.
Winspear Centre
Women's National Housing and Homelessness Network
Women's Legal Education and Action Fund
Women's Shelters Canada
Wood, Michael
Woodbury, David
World Education Services
Wounds Canada
Xanadu Quantum Technologies Inc.
Xplornet Communications Inc.
YMCA Canada
York University
Yukon Energy Corporation
YWCA Canada

Zab Mabougou/Compagnie Danse Nyata Nyata

APPENDIX E

LIST OF BRIEFS – GOVERNMENT’S RESPONSE TO THE COVID-19 PANDEMIC

The following is an alphabetical list of organizations and individuals who submitted briefs to the committee related to this report. For more information, please consult the committee’s [webpage for this study](#).

43rd Parliament – 1st Session

Appraisal Institute of Canada
Beeby, Dean
Hoyer, Daniel
Associated Canadian Car Rental Operators
B'nai Brith Canada
Canada Pension Plan Investment Board
Canadian Association of University Teachers
Canadian Cancer Society
Canadian Cattlemen's Association
Canadian Federation of Agriculture
Canadian Federation of Independent Business
Canadian Home Builders' Association
Canadian Medical Association
Canadian Pork Council
Canadian Produce Marketing Association
Canadian Real Estate Association
Canadians for Tax Fairness
Centre for Israel and Jewish Affairs
Colleges and Institutes Canada
Colleges Ontario
Congress of Aboriginal Peoples

David Suzuki Foundation
Egg Farmers of Canada
Evangelical Fellowship of Canada
Food & Consumer Products of Canada
Global Citizen
HealthCareCAN
Hotel Association of Canada
Indigenous Tourism Association of Canada
Mitacs
MNP LLP
Multiple Sclerosis Society of Canada
Northern Air Transport Association
ONE Campaign
Orchestras Canada
Oxford Smith School of Enterprise and the Environment
Polytechnics Canada
Railway Association of Canada
RESULTS Canada
Royal College of Physicians and Surgeons of Canada
Salvation Army
Saskatchewan Association of Rural Municipalities
The Canadian Press
Turkey Farmers of Canada
Universities Canada
Vivre en ville

APPENDIX F

LIST OF RECOMMENDATIONS MADE IN THE REPORT ON THE PRE-BUDGET CONSULTATIONS IN ADVANCE OF THE 2020 FEDERAL BUDGET

Recommendation 1

Adopt the recommendations of the Expert Panel on Sustainable Finance that are within federal jurisdiction and support other jurisdictions and the private sector to do the same.

Recommendation 2

Adopt a transparent environmental framework with legislated five-year GHG reductions targets to achieve net-zero emissions by 2050, and publish the government's ongoing progress in mitigating the impacts of climate change.

Recommendation 3

Develop and implement a fully funded strategy to transition to a low-carbon economy, which would limit some of the most devastating impacts of climate change for our generation and those to come while putting justice for Indigenous people, workers and the least fortunate at the heart of the transition to a green economy.

Recommendation 4

Expand the network of rapid charging stations for electric vehicles.

Recommendation 5

Examine ways to encourage more Canadians to transition to zero-emission vehicles and manufacturers to produce and sell a greater number of such vehicles.

Recommendation 6

Create a rebate for used electric vehicles.

Recommendation 7

Continue to help establish and maintain Indigenous protected areas and conservation areas so that Canada fulfills its international commitments to protect biodiversity by 2020 and beyond.

Recommendation 8

Invest \$10 million annually over three years towards paediatric cancer research.

Recommendation 9

Invest \$2.5 million to provide all firefighters with mental health awareness training.

Recommendation 10

Consult with industry stakeholders and healthcare providers to help address funding needs to coordinate mental health services across the country.

Recommendation 11

Invest \$16 million over four years to enable Inuit, Métis and First Nations communities and organizations to foster Indigenous leadership and involvement in mental health care, and to effectively respond to the disproportionate impacts of climate change on the mental health of Indigenous peoples and communities.

Recommendation 12

Implement a universal, public, national pharmacare program.

Recommendation 13

Increase the federal tobacco tax, which has proven effective in reducing tobacco use among youth.

Recommendation 14

Support the existing work of the Canadian Cardiovascular Society (CCS) on cardiac benchmarking in Canada to create a permanent national cardiac benchmarking program in accordance with the CCS plan, by making a three-year investment of \$2.5 million each year to enable the CCS to sustain the program.

Recommendation 15

Support the implementation of a new national diabetes strategy based on the Diabetes 360° framework and facilitate the creation of Indigenous-specific strategic approaches led and owned by Indigenous groups.

Recommendation 16

The government move forward with dedicated funding to improve access to rare disease treatments in the upcoming fiscal year.

Recommendation 17

Invest in comprehensive home care for people who cannot keep living in their homes.

Recommendation 18

Invest in a national campaign to promote skilled trades as first-choice careers and provide funding for data collection of local and regional labour market information, so that all levels of government, employers, and other relevant organizations are able to better match Canadians with available job and career opportunities. This will also allow governments to manage future labour skills requirements.

Recommendation 19

Undertake a comprehensive review of the Employment Insurance system, including the “black hole” and to guarantee the independence of the fund.

Recommendation 20

Increase the duration of EI sickness benefits from 15 weeks to 50 weeks.

Recommendation 21

Work with the various hotel and tourism associations in Canada to develop and implement a program to address seasonal labour shortages.

Recommendation 22

Replicate the new three-year immigration pilot program for the agri-food sector, which gives temporary foreign workers the option of becoming permanent residents, in the hospitality industry in order to mitigate the negative effects of the labour shortages that industry experiences.

Recommendation 23

Review and update the Temporary Foreign Worker Program by reducing application fees, simplifying the process for workers submitting new applications and creating a path to permanent residence.

Recommendation 24

Establish measures that will encourage recent graduates and immigrants to accept jobs in rural regions.

Recommendation 25

Make changes to the succession planning measures related to family business and farms to ensure fairness and certainty in intergenerational transfers, and that such transfers are done in an equitable way.

Recommendation 26

Address the backlog of land claim and self-government negotiations with Indigenous organizations by increasing the staffing levels of federal negotiators.

Recommendation 27

Increase its support for Indigenous housing, including dedicated funding for northern communities.

Recommendation 28

Speed up work to improve Indigenous communities by:

- **Providing clean drinking water;**
- **Renovating existing housing and building new housing;**
- **Implementing Bill C-92, which addresses child and family services.**

Recommendation 29

Recognize Indigenous police services as essential services under the law to ensure they can obtain stable long-term funding like other police services, and expand these services in northern territories.

Recommendation 30

Include stable, predictable and sustainable funding in its next budget to implement the provisions of the *Indigenous Languages Act*.

Recommendation 31

Implement the Truth and Reconciliation Commission's 21st Call to Action by providing "sustainable funding for existing and new Aboriginal healing centres to address the physical, mental, emotional, and spiritual harms caused by residential schools, and to ensure that the funding of healing centres in Nunavut and the Northwest Territories is a priority."

Recommendation 32

Provide incentives for hiring, retaining, and training Indigenous workers.

Recommendation 33

Continue to negotiate bilateral funding agreements with the provinces and territories to enhance the quality of child care services by improving wages, working conditions and training for workers; to improve access by significantly increasing the number of quality, licensed child care services that offer inclusiveness and flexibility for all age groups, based on a planned and publicly managed approach; and to make child care affordable for parents.

Recommendation 34

Modify the eligibility criteria for the Canada Pension Plan disability benefits and the disability tax credit to include people with episodic disabilities under the new definition of disability in the *Accessible Canada Act*.

Recommendation 35

Amend the requirements for the disability tax credit by reducing the hours to qualify and institute automatic qualification for all Canadians who require life sustaining therapy.

Recommendation 36

Amend the disability tax credit to make it refundable.

Recommendation 37

Eligibility for the disability tax credit (DTC) and a registered disability savings plan (RDSP) be uncoupled so that individuals who are denied the DTC do not have their RDSP government co-contributions clawed back.

Recommendation 38

Include withdrawals from Registered Retirement Savings Plans and Registered Retirement Income Funds that are made for medical reasons among the income exemptions for the Guaranteed Income Supplement.

Recommendation 39

Establish measures for employers to support employee training and retention for those age 65 and over who want to work, and raise the maximum income that seniors can earn before losing part of their Guaranteed Income Supplement payment.

Recommendation 40

Increase the Canada Pension Plan and Quebec Pension Plan survivor's benefits.

Recommendation 41

Extend to three months the duration of the period during which Old Age Security benefits are paid to a deceased individual for the benefit of the surviving spouse.

Recommendation 42

Introduce a fund to support community organizations that advance the human rights of LGBTQI2S Canadians.

Recommendation 43

Invest in veterans issues, particularly to eliminate the delays veterans experience while awaiting a decision regarding their request for financial support.

Recommendation 44

Work with the provinces and territories to create a national public registry of the beneficial owners of corporations operating in Canada.

Recommendation 45

Partner with the provinces and territories to complete all flood maps in Canada to ensure citizens have a fuller understanding of the risks faced when purchasing a home and introduce a national flood insurance program that recognizes the varying levels of risk faced by Canadians depending on their location and relevant demographic factors.

Recommendation 46

Commit additional funding for the Disaster Adaptation and Mitigation Fund.

Recommendation 47

Increase funding for the Royal Canadian Mounted Police to strengthen its capacity to recruit and train more officers.

Recommendation 48

Maintain current subsidies for social housing agreements while increasing budgets for building, renovating and remodelling social and affordable housing.

Recommendation 49

Launch a national housing forum that would bring together provinces, territories, municipalities and the federal government to analyze municipal and regional housing requirements and coordinate action on key solutions to affect housing affordability, including both demand and supply-side measures, as well as rental housing and supply and data gaps.

Recommendation 50

Establish a program to provide home energy audits for homeowners and invest in home energy retrofits.

Recommendation 51

Examine the impacts of any plans to make Energy Star Certification mandatory by 2022.

Recommendation 52

Exempt mortgage renewals from the stress-test where the mortgagor has already met the obligations of their original mortgage.

Recommendation 53

Introduce a dedicated fund to assist municipalities that wish to electrify their transit fleets in partnership with the federal government. Investments would be focussed on buses and the required infrastructure needed to keep them operational. Because of the difficulties inherent in switching en masse from a diesel system, a pilot project model offers the best path forward from a technical and financial perspective.

Recommendation 54

Make the investments necessary to significantly reduce the northern infrastructure gap to address the transportation, connectivity, energy, and climate-based challenges Northerners face.

Recommendation 55

Create a green renovation program with a commercial building component providing fiscal support that would cover both energy efficiency renovations and heating system electrification.

Recommendation 56

Allow hospitals to be eligible for green retrofitting funding through various existing and new funding streams, including disaster mitigation funding.

Recommendation 57

Implement the second phase of the Connect to Innovate program and release the funding rapidly.

Recommendation 58

Render small regional airports eligible for the same funding available to large airports.

Recommendation 59

Provide \$20 million in funding over 10 years to the Canadian Juries Commission to support juror mental health.

Recommendation 60

Ensure all corporations operating in Canada through a digital medium pay corporate income tax on their Canadian operations.

Recommendation 61

Amend the *Income Tax Act* to clearly define that income earned by private campgrounds who employ less than five full-time employees year-round be considered as “active business income” for the purpose of determining their eligibility for the small business deduction.

Recommendation 62

Examine the potential use of a tax credit for rural development similar to the Atlantic investment tax credit.

Recommendation 63

Review the rules defining passive and active business income, including the five-employee rule for small businesses.

Recommendation 64

Examine the use of flow through shares to raise market capital for green tech companies/start-ups and beyond the green tech sector.

Recommendation 65

Examine the use of fiscal tools, such as a flow-through share instrument similar to the Canadian Exploration Expense, to incentivize and facilitate capital investment for decommissioning inactive wells, facilities and pipelines.

Recommendation 66

Encourage Canadians to lead healthy lifestyles by reducing the excise duty rates applicable to beer products at or below 3.5% abv and exempting non-alcoholic beer products from excise duties in order to stimulate growth and investment in this underdeveloped space of Canada's beer market.

Recommendation 67

Continue and enhance investments through both the Canadian Experiences Fund and Destination Canada to support the diversification and international marketing of Canada's tourism sector.

Recommendation 68

Further reduce internal barriers to free trade.

Recommendation 69

Ensure the continued integrity of the labels "Product of Canada" and "Made in Canada" by maintaining the current level of Canadian content and continuing to require the imported content of dairy products to be indicated.

Recommendation 70

Ensure that export duties under the Canada-United States-Mexico Agreement, which are imposed after a specific threshold on certain dairy products—milk protein concentrates, skim milk powder and infant formula—apply only to the exports of CUSMA signatories.

Recommendation 71

Provide the Canada Border Services Agency and the Canadian Food Inspection Agency with the resources they need to properly enforce regulations and standards regarding dairy imports at the Canadian border.

Recommendation 72

Meet its commitment to fully and fairly compensate dairy farmers in order to mitigate the impacts of the Canada-United States-Mexico Agreement.

Recommendation 73

Continue to provide dairy farmers with the remaining seven years of compensation, in the form of direct payments, to mitigate the impacts of agreements with transpacific countries and the European Union and include the total amount in the estimates for the upcoming fiscal year.

Recommendation 74

Create a rare-earth minerals strategy.

Recommendation 75

Enhance resource shipping capacity in western Canada by approving new pipeline projects to safely transport oil to new markets, and within Canada.

Recommendation 76

Examine allowing businesses to use Qualified Environmental Trusts to set aside funds for the future remediation of oil and gas wells.

Recommendation 77

Launch a major initiative to modernize the forest industry by:

- **Extending the production chain through a program supporting investment in wood processing businesses;**
- **Supporting research and development in the forest industry;**
- **Supporting projects involving biomethanation of forest waste;**
- **Supporting local initiatives that produce added value from forests: foraging, tourism, recreational fishing and hunting;**
- **Funding the battle against invasive species in all affected regions.**

Recommendation 78

Comply with our bi-lateral treaties with the United States regarding the Great Lakes and honour these commitments by increasing funding to the Great Lakes Fisheries Commission, starting with \$13.15 million for fiscal year 2020–2021 and \$19.44 million in fiscal year 2021–2022 and every year thereafter.

Recommendation 79

Provide funding for Agriculture and Agri-Food Canada with the objective to enter negotiations with the provinces to improve farm safety nets.

Recommendation 80

Urgently assemble an Economic Strategy Table on Creative Industries to unlock the full innovative potential of these sectors, produce world class content, and share its creative works both at home and abroad.

Recommendation 81

Examine changing the formula for calculating the Canada Health Transfer by adding a variable that reflects the aging populations of the provinces and territories.

Recommendation 82

Continue to prioritize the reduction of government's debt relative to gross domestic product.

Recommendation 83

Require the Canada Revenue Agency to publish estimates of tax gaps every three years.

Recommendation 84

Resolve the problems with the Phoenix pay system.

Recommendation 85

Eliminate targeted corporate welfare programs. Examples include: \$50 million to Mastercard, \$40 million to BlackBerry, and \$12 million to Loblaw's, etc.

Recommendation 86

Appoint an expert panel to undertake a public comprehensive review of the Canadian tax system through a 'made in Canada approach' ensuring a fair tax system that closes corporate loopholes and strengthens the competitiveness of Canadian business, drives innovation, and reduces the administrative and compliance burden for all users of the tax system which may include, but is not limited to examining:

- **Succession of business;**
- **Canada Revenue Agency and the publishing of information on the number and value of tax deductions and rules;**
- **Tax information exchange agreements and tax treaties that Canada has signed;**
- **Interest payments that businesses can deduct from their profits, including foreign subsidies;**
- **Corporations who transfer profits to their foreign subsidiaries;**

- Tax regimes that distributes corporate profits using a formula that reflects real economic activity;
- Tax evasion;
- Taxation of digital giants and corporations with no physical presence in Canada;
- All disability-related tax measures;
- Capital cost allowance and other tax incentives;
- Inflationary excise on alcohol; and
- The application of corporate income taxes and GST/HST to short-term rental platform operators.

Recommendation 87

Simplify the tax system for people with physical disabilities and mental infirmities.

Recommendation 88

Require a review of the resources the Canada Revenue Agency has to investigate tax havens and the legislative measures that could force large businesses operating in Canada to pay their fair share of taxes.

Recommendation 89

Legislate economic growth and competitiveness considerations into regulator mandates, where appropriate.

Recommendation 90

Review its policies and programs to reflect the need for the modernization of aluminum production in Canada in order to maintain its competitiveness, and reduce the administrative burden on this sector.

Recommendation 91

Ensure that credit card networks meet their commitments made in 2018 to reduce the interchange and other fees charged to Canadian businesses for the use of their cards.

Recommendation 92

Eliminate transaction fees charged to businesses on Goods and Services Tax and Harmonized Sales Tax amounts paid by credit card.

MINUTES OF PROCEEDINGS

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 8 to 18](#)) from the 43rd Parliament, 2nd Session and ([Meetings Nos. 15 to 40](#)) from the 43rd Parliament, 1st Session is tabled.

Respectfully submitted,

Hon. Wayne Easter
Chair

2021 Pre-Budget Consultations: Conservatives' Dissenting Report

INTRODUCTION

Now is no time for risky experiments or fantastical utopias. Instead, we must do what has always worked: free enterprise. Only voluntary exchange of work for wages, investment for interest and product for payment allows free people “to do well by doing good,” as Benjamin Franklin said.

Canada's current public-private debt ratio of 387% of GDP is the highest on record, twice the historic average, higher than the U.S. during the subprime debt crisis, higher than Greece during its sovereign debt crisis and higher than every G7 country but Japan. Only low interest rates have allowed Canada to forestall a major debt crisis. Unless the debt ratio drops before rates rise to normal levels, said crisis is inevitable.

Just as families cannot forever pay their bills on credit cards, nor can the federal government perpetually pay its bills on the national credit card. The solution is to replace the credit card economy with a paycheque economy.

Only paycheques will reduce our debts, put food on the table, roof over head and tax-dollars into schools, hospitals, and roads. Only paycheques secure our future against a debt crisis and rescue our people from poverty and bankruptcy.

Where do paycheques come from? From unleashing free enterprise so entrepreneurs can build more, business can hire more, and workers can earn more. Borrowing money out of the economy to subsidize politically-powerful corporations, interest groups and bureaucracies will only add to the national credit card. Rather, we need real industries paying real wages by making real things for real customers in the real world.

CONSERVATIVES' RECOMMENDATIONS

LIVING WITHIN OUR MEANS:

1. Introduce no new permanent spending programs.
2. Implement a plan to balance the budget in ten years.
3. Limit government spending increases to below inflation and population growth.
4. Restore the independence of the Bank of Canada to ensure it focuses solely on its mandate of targeting inflation to 2 per cent a year.
5. Eliminate targeted corporate welfare programs. Examples include: \$50 million to Mastercard, \$40 million to Blackberry, and \$12 million to Loblaw's, etc.

PAYCHEQUES:

6. Introduce a New Hire Incentive to promote hiring: provide a reduced EI premium for all SMEs for any increase of \$50,000 in insurable earnings over the previous tax year.

FEDERALISM:

7. Remove the \$170 per capita cap on fiscal stabilization payments to the Provinces and Territories.
8. Prohibit any changes to the Equalization formula without consultations with the Provinces and Territories, ensure all Equalization calculations are made public, and guarantee that a successful referendum on Equalization cannot be ignored.

OPPORTUNITY AND AUTONOMY FOR FIRST NATIONS:

9. Amend the First Nations Fiscal Management Act to allow indigenous peoples to independently create a First Nations Infrastructure Institute (FNII).
10. Allow First Nations communities to monetize major transfers to fund infrastructure projects.
11. Amend the First Nations Fiscal Management Act to give communities the option to fund more of their budgets through collection and control of their own taxes on fuel, alcohol, cannabis, tobacco and other own-source revenues.
12. Make the First Nations Fiscal Management Act available to all indigenous governments and their organizations that want it, including treaty and self-government arrangements.
13. Support the development of a new fiscal relationship using the First Nations Fiscal Management Act as a model for interested First Nations.
14. Support the development of a national indigenous-run land title registry to improve access to capital.
15. Expand indigenous fiscal powers to include sales, resources, tobacco, cannabis, excise and income, or taksis.

INFRASTRUCTURE:

16. Accelerate broadband buildout.
17. Accelerate project permit application processing for infrastructure.
18. Ensure the financial viability of NAV Canada.
19. Withdraw from the Asian Infrastructure Investment Bank

PUBLIC HEALTH AND THE PANDEMIC:

20. Rejuvenate the National Emergency Strategic Stockpile and collaborate with provincial, territorial and regional authorities on asset management.
21. Make home care and palliative care more available across the country.
22. Work with provinces on palliative care.
23. Focus social spending programs on low-income Canadians who need help.

24. Allow provinces to use their shares of federal infrastructure money for long-term care.
25. Ensure that the PMPRB changes do not create barriers for new medicines for Canadians.

RESOURCES AND INDUSTRY:

26. Repeal Bill C-69 and Bill C-48 to allow more and bigger paycheques for energy, trades and transportation workers.
27. Repeal the Carbon Tax.
28. Cancel the planned Clean Fuel Standard.
29. Improve the circulation of Canadian energy products both domestically and internationally through the creation of an energy corridor that would provide a unique and fast-tracked regulatory regime for energy infrastructure, such as transmission lines, pipelines, renewable energy, and future green and blue hydrogen projects.
30. Examine the use of fiscal tools, such as a flow-through share instrument similar to the Canadian Exploration Expense, to incentivize and facilitate capital investment for decommissioning inactive wells.
31. Provide the same accelerated capital cost allowance regime to the energy sector that the government has provided to the manufacturing sector.
32. Streamline the process for approving new construction permits in the aluminum industry.
33. Prioritize exports of clean-burning Canadian natural gas and natural gas technology to coal-intensive countries to reduce global greenhouse gas emissions.

SMALL BUSINESSES:

34. Reverse the 2021 increase on Canada Pension Plan contribution rates.
35. Start counting the person hours and cost of all federal rules and paper burden. Then reduce said hours and costs every year.
36. To help small businesses survive the Covid-19 pandemic, preserve jobs and limit the number of bankruptcies, allow small businesses access to the 30 day protection from creditors afforded to companies with debts over \$5 million under the Companies Creditors Arrangements Act, making it easier for them to restructure in case of insolvency.
37. Repeal punitive tax penalties on passive income, so that small businesses can set aside funds for a rainy day without excessive tax burden.

TAXES AND REGULATIONS:

38. Create no new taxes.
39. Exempt spouses from the Tax on Split Income rules.
40. Ensure independent advisors (contractors) qualify for wage support.
41. Repeal the automatic escalator on excise duty rates applied to beer, wine and spirits.
42. Undertake comprehensive regulatory and tax reform to spur productive investment.

43. Require regulators by law to consider economic impacts when imposing regulations.
44. Encourage Statistics Canada to capture and publish internationally-comparative data on the time and cost of administrative burden created by government regulation.
45. Implement a 2-for-1 rule that would require regulators to repeal two regulatory requirements for every new one they introduce over the next five-years.
46. Establish a capital gains exemption on the proceeds of an arm's length sale of private shares or real estate. This exemption would apply to any portion of the proceeds that are donated to a registered charity within a predetermined timeframe of the completion of the sale.
47. Amend the Income Tax Act to clearly define that income earned by private campgrounds who employ less than five full-time employees year-round be considered as "active business income" for the purpose of determining their eligibility for the small business deduction.
48. Review the rules defining passive and active business income, including the five-employee rule for small businesses.
49. Consult with stakeholders and consider compliance costs before changing product labelling requirements.
50. Exempt credit card interchange fees from GST at point of sale.
51. Adopt the Opportunity for People with Disabilities Act from the previous parliament, to ensure people are always better off from working.
52. Eligibility for the disability tax credit (DTC) and a registered disability savings plan (RDSP) be uncoupled so that individuals who are denied the DTC do not have their RDSP government co-contributions clawed back.
53. Reform tax and benefit programs to allow low income workers to keep more of their wages to be the primary beneficiaries.
54. Create a legally enforceable duty of care from CRA to taxpayers.
55. Replace Excise Duty Exemption on wine made of 100% Canadian-grown grapes with program that encourages purchase of locally grown grapes.
56. Implement an annual cost recovery fee on the tobacco industry to recover the cost of the federal government's tobacco control strategy.
57. Allow 10 million litres of craft beer, that spoiled during pandemic, to qualify for a refund on excise duty or credit against future excise duty owing.

BLOC QUÉBÉCOIS DISSENTING REPORT

Since the 2019 election, we have gone through several unprecedented situations. The global pandemic, similar to the Spanish flu pandemic of nearly 100 years ago, is something we do not want to experience again in our lifetime. Too many people have suffered, either directly or indirectly. COVID-19 has resulted in many deaths, but collateral damages must not be overlooked. They include victims of delayed surgeries or treatments and of the lockdowns imposed to contain the pandemic. Aside from the death statistics, some survivors of the virus are still dealing with after-effects, despite their recovery. Pandemic has many consequences, on the economic situation or mental health among others, that needs to be considered.

Centralizing Decision-making and Delayed Governance

However, the pandemic has also accelerated a growing trend within the federal government. The power of parliamentarians has quietly eroded and become concentrated in Cabinet instead. Various federal political analysts now refer to “governing from the center.” Decision-making authority appears to lie with the Prime Minister’s inner circle, including the Privy Council, and key government ministers. This has been in evidence since last March.

Omnibus bills, including multiple program implementation, have been introduced without allowing amendments and are often hastily passed. Because the government failed to work with parliamentarians, its response to the pandemic—and therefore government assistance—was slower, as its bills did not undergo a comprehensive and rigorous review by Parliament.

The government has taken away some of the members of Parliament’s power—granted by voters—to do its job of analyzing, improving and clarifying the grey areas of bills. We concede that the urgency of the pandemic required the government to be more flexible, but we realized that the Trudeau government was hardly acknowledging its mistakes. Once it did, we had lost valuable weeks. The government did not earn the increased flexibility it requested from Parliament:

- Lack of transparency to the public, parliamentarians, the Parliamentary Budget Officer and the Office of the Auditor General;
- A number of scandals and serious shortcomings in dealing with the health crisis;
- A Parliament reduced to fast-tracking bills without an in-depth review;
- The resignation of the Minister of Finance for reasons unclear; and
- A six-week prorogation to muzzle Parliament, which prevented the government from introducing new bills on matters such as wage subsidies and rent.

A Long-Awaited Budget

We are pleased to see that the recommendations of the 2020 pre-budget consultations have been added to this document. It is inconceivable that the government has not tabled a budget for almost two years, even as Quebec and the other provinces have done so. Transparency from Liberal leaders has been sorely lacking: they had the numbers, they had the forecasts. It is perfectly normal not to be accurate to the nearest billion in a time of crisis, when the situation is ever changing.

Yet, with the Minister of Finance Bill Morneau's July economic snapshot, the government was not too far off the amounts presented in December's economic statement. So, the government could have—and should have—tabled a budget, presented measures or provided direction on future policies. Not tabling a budget did not prevent them from increasing spending or creating new programs, nor tabling a budget would not have prevented them from increasing spending or creating new programs.

A Centralizing Drive That Harms Quebec

We strongly disapprove of the vague desire for centralization underpinning these recommendations. Once again, the federal parties have demonstrated that respecting areas of jurisdiction matters less to them than putting the maple leaf on a cheque and imposing their conditions on Quebec and the other provinces. Each jurisdiction is unique, and those that provide service on the field are best placed to know what they need. Quebec should not be given lessons from the federal government on program enhancements. Accordingly, if these proposals move forward, we ask for the ability to opt out, with full compensation for Quebec:

- Develop and implement a long-term mental health COVID-19 recovery plan to ensure all Canadians —especially the most vulnerable —can access the care they need, no matter where they live.
- Set national standards for Long Term Care facilities and make investments in both long term care and in-home that will allow provinces to achieve a standard of care that will provide dignity for seniors requiring such care in Canada.
- Lead the development of pan-Canadian standards for the long-term care sector, including home, community, and institutional settings, with proper accountability measures.
- Make targeted investments in health care that will improve access to primary care, mental health supports, and virtual care in provincial health care systems.
- Implement strategies that increase the resiliency and address inequalities of the health-care system to safeguard Canada's social and economic security.
- Work in collaboration with the provinces and territories to assist those jurisdictions in accelerating the deployment of technology and ensure the availability of health human resources with appropriate training in culturally competent virtual care.
- Work with provinces to adequately fund palliative care.
- Make home care and palliative care more available across the country.
- Move forward on its commitment to implement an equitable, national and universal pharmacare program, beginning with the development of a preliminary common formulary of essential medicines by January 2022 that would be comprehensively expanded by 2027.
- Establish national standards for child-care, a nationalized childcare system or increase funding for childcare.
- In partnership with Provincial /Territorial and Indigenous governments, implement a National Early Learning and Child Care System, including at least 2 billion in budget 2021, to address the early childhood educator labour shortage, and provide funding to increase access to childcare spaces as well as supports to ensure new childcare services are affordable for families.
- Invest in infrastructure, particularly into those that promote walking and cycling.

- Invest directly in long-term care infrastructure by allowing the provinces to use their shares of federal infrastructure money for long-term care.
- Developing more opportunities to partner with municipalities directly through programs, including scaling up proven federal programs that support municipalities.

A missed opportunity to meet Quebecers' needs

In its proposals, the Bloc Québécois has been the voice not only for the priorities of the National Assembly of Quebec, but also for the issues that matter to our constituents. These include the right balance between economic development and environmental protection and the improvement of our social contract, providing tax fairness and fair redistribution. On multiple occasions, however, these proposals—most of which enjoy a consensus in Quebec—were rejected by most of the federal parties:

- Increase the federal contribution to federal transfers to 35% of health costs, without conditions.
- That the government announcement of charging sale taxes and imposing the benefits of Web Giant take effects with the implementation of 2021 Budget.
- Avoid the temptation to pay off the debt and deficits by cutting transfers to Quebec and the other provinces, which must instead be increased.
- Expand the possibility of using an RRSP, as can be done for the Home Buyer's Plan (HBP), particularly in the event of job loss, serious illness or to undertake energy efficient or urgent renovations.
- Invest in research and development at Quebec research centers, particularly in the regions, at colleges and universities to promote the acquisition and adaptation of green technologies to the benefit of our unique network of Quebec-owned SMEs.
- Permanently increase old age security by \$110 per month from age 65 and adapt the Guaranteed Income Supplement so that it does not result in a penalty for recipients.
- Make the caregiver tax credit partially refundable.
- Establish a tax credit for the construction and adaptation of intergenerational and multi-generational housing so seniors can stay in their homes longer.
- Automatically grant the home-care tax credit rather than requiring receipts, as it is done in Quebec.
- Grant non-fraudulent CERB recipients an eight-month amnesty on penalties and interest on taxes owing.
- Stop investing directly, through grants and tax incentives, in Western Canadian fossil fuels in favor of energy transition.
- Eliminate the tax deduction for development costs in Canada for oil, gas and coal companies.
- Reverse the various forms of environmental deregulation carried out by the federal government using COVID-19 as a cover.
- Redirect unused funds from the Trans Mountain pipeline project to renewable energy projects that create jobs, much of which could be reserved for Alberta to support its green transition.
- Integrate Life Cycle Analysis (LCA) as an environmental assessment method in procurement policy.

- Offer loan guarantees for innovative clean technology projects for SMEs.
- Implement a five-year plan to build 8,000 housing units for First Nations in Quebec.
- Deploy resources to perpetuate the daily use of Indigenous languages, culture and traditions.
- Correct the funding of Indigenous schools that creates an education crisis in communities.
- Fund the planned review of the National Museum Policy, including the resumption of the Museums Assistance Program (MAP), to address to important new realities in the museum sector (particularly visual arts).
- Increase the bump-up of the amount received from OAS when it is drawn after the age of 65.
- That the budget provides the funds needed for the immediate rehabilitation and rental of all social housing for which the agreement with the Canada Mortgage and Housing Corporation has ended or is about to end.
- Adopt the OECD's unified approach to address the tax inequity associated with cross-border e-commerce transactions.
- That the Government create a program to pay fair value for environmental goods and services provided by producers.
- Increase Canada Social Transfer funding and expand access to Employment Insurance.
- That the Government of Canada implement an Entrepreneurship Plan similar to the Home Buyers' Plan (HBP) to provide another tool for entrepreneurs who want to purchase a first business.
- Introduce a refundable tax credit to help reduce the financial burden of protecting consumers and retail employees from COVID-19.
- That the Government facilitates infrastructure automation and robotics to address the labor shortage.
- That the Government establish an agri-food innovation zone to ensure food self-sufficiency.
- That the Government establish agricultural streams, from production to processing, to promote the creation of redistributable wealth.
- That the principles of intergenerational equity, fighting the climate crisis, preserving biodiversity and effective youth participation guide the development of measures set out in the 2021 federal budget.
- Extend the use of flow-through shares to stimulate private-sector investment in clean technology and renewable energy.
- Extend the application of the Canadian journalism labor tax credit to broadcasting undertakings—as defined in the Broadcasting Act—that hire eligible press room employees who produce original information content.
- That the Government reorient the activities of the Canada Infrastructure Bank to a fully public model.
- End direct subsidies to the oil industry and develop support for workers to ensure a fair transition.
- That the Government provides financial support to Mitacs to expand programs that support innovation and skills.
- Do not reduce transfers to the provinces as a strategy for reducing the budget deficit, as was done in the 1990s.

- That the Government double the current amount of official development assistance (ODA) from \$6.4 billion to \$12.8 billion over five years to meet Canada's international commitments.

In conclusion, this health and governance crisis has reminded us of the important role Parliament plays and the influence of the opposition parties, which is especially true in a minority government. Until Quebec gains its independence, the Bloc Québécois will do the necessary work of ensuring that its interests are not betrayed by the federal government.

Supplementary Report of the NDP to the 2021 Pre-Budget Consultations of the House of Commons Standing Committee on Finance

The pre-budget consultations held by the House of Commons Standing Committee on Finance provided an opportunity to hear and consider submissions from many organizations regarding concerns that are central to the lives of Canadians. This testimony is all the more important given the context of the COVID-19 pandemic. The recommendations made in this report reflect the urgency of taking action in various spheres of our society to help our fellow citizens, small and medium-sized businesses and all sectors of activity make ends meet.

The COVID-19 pandemic highlighted, among other things, the importance of people-centred government, a strong social safety net and the need for fair and equitable taxation.

In addition to the many recommendations supported by the NDP, we are particularly pleased that committee members agreed to include proposals presented by the Assembly of First Nations Quebec-Labrador (AFNQL) and the Assembly of First Nations (AFN) supported by the NDP in the development of this report. Recommendations that will enable Indigenous communities to obtain the federal funding they need for clean drinking water, to eradicate child poverty, to improve health care needs, to help them implement the testing of Covid-19 and to support businesses, including the tourism industry, to recover from the current crisis.

At the same time, New Democrats believe that despite the recommendations in this report, it is essential that the government implement a new direction for the next fiscal year. In particular, it should incorporate stronger tax elements to more actively address growing inequality, to help Canadians over the long term and to support economic sectors as they navigate through and recover from the Covid-19 crisis. That is why we believe it is important to include in this complementary report additional recommendations put forward by many organizations that bring a new perspective for inclusion in the next federal budget.

Strengthening our health care system

Witnesses repeatedly mentioned the importance of implementing a universal Pharmacare program. The health crisis we are facing has amplified this essential need for access to medications without financial barriers. We can take immediate action by establishing a national framework for a universal public Pharmacare program based on the same principles as the Canada Health Act, as enacted in Bill C-213. A universal public Pharmacare program will reduce annual prescription drug expenditures by \$5 billion. Businesses and employees would see their prescription drug costs reduced by \$16.6 billion per year, and families would see their prescription drug costs reduced by \$6.4 billion per year.

The Public Service Alliance of Canada (PSAC), and many others, have pointed out that *"millions of Canadians have lost their jobs and their work-based drug plans during the pandemic. The need for national pharmacare has never been more urgent"*¹The Canadian Nurses Association (CNA) also noted that *"[Pharmacare] is a key piece of Medicare."*² In particular, UNIFOR has argued that *"employers rely on healthy employees in order to keep their business operational and efficient. Workers need a universal pharmacare plan to ensure equal access to the treatments needed to recover and remain healthy during and after illness and disease"*³

The provinces also agree that it is important to significantly increase health transfers to help them build a strong and accessible health care system. All three opposition parties agree with this idea.

Implementing a universal child care program

A universal child care and early learning system that provides the support that families need is essential to emerge from this crisis. In particular, Oxfam Canada has been very clear about the need to invest in universal child care *"there is really rising and very strong evidence that demonstrates that child care, investment in the care sector, will end up paying for itself"*⁴ and that *"it is a critical strategy for ensuring that women can re-enter the workforce post-pandemic and during the pandemic. We have seen a huge reduction in labour force participation by women, so that is one strategy and one way that we can boost economic growth. It will also provide jobs to women who are our child care workers, who are our long-term care workers, who are our health care workers."*⁵

Like Oxfam Canada, UNIFOR noted that *"Without child care many parents, mostly women, are forced to stay home"*⁶. The Pearson Centre also warned of the consequences to business if we don't provide child care, noting that *"many workplaces could face serious shortages of their female workforce"*⁷.

¹ Public Service Alliance of Canada (PSAC), Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974870/br-external/PublicServiceAllianceOfCanada-e.pdf>

² The Canadian Nurses Association (CAN), Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974135/br-external/CanadianNursesAssociation-10289669-e.pdf>

³ UNIFOR, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974910/br-external/Unifor-e.pdf>

⁴ Oxfam Canada, testimony before Standing committee on Finance, December 3rd, 2020, <https://www.ourcommons.ca/DocumentViewer/en/43-2/FINA/meeting-9/evidence#int-11061959>

⁵ Oxfam Canada, testimony before Standing committee on Finance, December 3rd, 2020, <https://www.ourcommons.ca/DocumentViewer/en/43-2/FINA/meeting-9/evidence#int-11061959>

⁶ UNIFOR, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974910/br-external/Unifor-e.pdf>

⁷ Pearson Centre for Progressive Policy, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974857/br-external/PearsonCentreForProgressivePolicy-10290118-e.pdf>

According to the OECD, Canadian families spend nearly one-quarter of their income on child care, much more than in comparable countries. In addition, Statistics Canada has shown that women are paying the price for COVID-19, and since women make up about half of the Canadian workforce, economic recovery remains mathematically impossible without women returning to work. In addition, a recent report from the Centre for Future Work⁸ estimates that a universal child care program across the country would generate \$17-29 billion in annual government revenues and would easily pay for itself over the long term.

Improving Long-Term Care Centres

In the absence of national standards, the government is leaving the door open for for-profit companies to reduce the costs of care and put profits first, at the expense of our loved ones. Currently, long-term care is the deadliest front in our fight against coronavirus and we need an urgent response. We call on the government to immediately increase funding and put in place clear and enforceable pan-Canadian standards for long-term care facilities. The Canadian Nurses Association says, *"we have a very well-intended workforce that is largely made up of unregulated providers doing their very best. We need a really big multi-billion-dollar investment in that sector to cast it anew. That would start with staffing, wages, physical plants. What happens in some of those places would never be allowed in a hospital. The whole sector needs a discussion. We need to frame what we expect as Canadians to get as we age, starting at home so that we don't have to go to those places, and right through to end-of-life care."*⁹

Supporting economic recovery with fair and equitable fiscal policies

Building a fair and equitable economy

The current pandemic has illustrated the need to strengthen our social safety net and invest in programs that directly benefit Canadians. To do so, we believe it is essential that the government take the right approach to reforming our tax system by introducing fairer and more equitable tax policies that will, among other things, fund a multitude of programs that will necessarily improve the lives of Canadians and help our businesses flourish and grow.

The government should immediately introduce a wealth tax as recommended by many witnesses and even the Organisation for Economic Co-operation and Development (OECD). As several organizations pointed out during the pre-budget consultations, including Oxfam Canada, *"in Canada, the top 1% own significantly more wealth than the bottom 70%, so we do think a wealth tax is one important strategy, one important tactic,*

⁸ Centre for Future Work, Child Care Expansion Would Boost Economic Recovery, Study Finds, November 25, 2020, <https://centreforfuturework.ca/2020/11/25/child-care-expansion-would-boost-economic-recovery-study-finds/>

⁹ The Canadian Nurses Association (CNA), testimony before Standing committee on Finance, December 1st, 2020, <https://www.ourcommons.ca/DocumentViewer/en/43-2/FINA/meeting-8/evidence#Int-11053620>

one important tax that we can use to try to drive down this inequality that we have seen"¹⁰. The wealth tax has also been suggested by several prominent economists such as Emmanuel Saez and Thomas Piketty. A recent report by the Parliamentary Budget Officer estimated that by introducing a one per cent tax on wealth over \$20 million, we could count on revenues of \$5.6 billion from 2021. According to the Canadians for tax fairness, *"Three-quarters of Canadians polled, including majorities from all political parties, support having a wealth tax."*¹¹ The only thing missing is the political will of the government to implement this new tax policy.

While millions of Canadians lost their jobs as a result of the COVID-19 pandemic, the country's top 20 billionaires amassed an average of almost \$2 billion each in wealth during six of the most economically catastrophic months in Canadian history, for a combined total of \$37 billion. For this reason, among others, several witnesses stressed the importance of introducing a tax on the excess profits made during this crisis, citing as an example: *"during previous world wars, the government should consider an excess profits tax on large corporations that have significantly profited during the pandemic."*¹²

It would therefore be completely inconceivable and unjustified for the economic recovery to come at the expense of middle-class workers, family businesses or low-income people. Rather, it is the ultra-rich, the 1% who hold more than 25% of the country's wealth, who should fully contribute to our country's economic recovery, as they are the ones who have benefited the most from the crisis.

We must also seize this unique window of opportunity to strengthen Canada's tax capacity through a number of tax changes, including aggressively combating the fraudulent use of tax havens. As has been mentioned on numerous occasions by organizations such as the Collectif Échec aux paradis fiscaux, Canadians for tax fairness or ATTAC-Québec, and many others, *"with a tax gap of between \$21.8 billion and \$26 billion due to losses to tax havens, Canada cannot afford to forgo that money and needs to take action. By making tax fairness a priority, it will be possible to recover from this crisis in a way that is conducive to more environmentally, economically and socially sustainable development projects"*¹³. "In order to fight effectively, we can begin immediately by closing the costly and regressive tax loopholes that increase income inequality. We can also make a massive reinvestment in the Canada Revenue Agency to combat international tax

¹⁰ Oxfam Canada, testimony before Standing committee on Finance, December 3rd, 2020, <https://www.ourcommons.ca/DocumentViewer/en/43-2/FINA/meeting-9/evidence#Int-11061959>

¹¹ Canadians for tax fairness, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974044/br-external/CanadiansForTaxFairness-e.pdf>

¹² Canadians for tax fairness, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974044/br-external/CanadiansForTaxFairness-e.pdf>

¹³ Échec aux paradis fiscaux collective, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10973877/br-external/EchecAuxParadisFiscaux-10291782-e.pdf>

evasion, changing our outdated tax laws that allow the wealthiest to avoid the consequences of their actions through out-of-court settlements or pardon agreements.

The Resource Movement group sounded the alarm in its brief, citing as an example the public funds allocated during the pandemic to companies that have long failed to pay their fair share to the public treasury, "*some corporations and their owners – mainly the suppliers of those basic needs, like Loblaws and Rogers – are seeing record profits . In addition, we have not seen firm policy commitments that would prevent large companies that use tax havens and other tax evasion practices from receiving emergency response money*"¹⁴. The Covid-19 pandemic highlighted the importance of solidarity, however it is the role of government to ensure that public funds are used for businesses that contribute fairly to our society. It is time for Canada to be a leader on the international scene on tax issues, by legislating to require Canadian banks to close their multiple subsidiaries in tax havens, to criminalize organizations and institutions that encourage or facilitate tax avoidance and evasion. In particular, we can send a clear message right now that Canada is taking taxation seriously by ceasing to be wait-and-see with the web giants, and by becoming proactive, it is time to have a tax on profits made here in Canada and to apply the country-by-country declaration that will allow us to achieve this goal.

The establishment of a centralized, publicly accessible, pan-Canadian registry of beneficial ownership of private companies would be the cornerstone of a more open and transparent regime and as Transparency International Canada points out "*such a commitment advances Canada's May 2020 pledge with international partners to combat illicit offshore financial holdings and money laundering which siphons off trillions of dollars needed for rebuilding economies*"¹⁵.

Reduce income inequality

Although not recent news, the Covid-19 pandemic has highlighted the growth of income inequality and highlighted the important roles of certain workers who were often not brought to the forefront. These workers have been called "super heroes" but as the Pearson Centre points out in its brief to the committee, "*we have seen in glaring detail that some of the most important workers are paid very little (less than a living wage) and have little job security. Whether it's Personal Support Workers (PSWs) or other staff at homes for the elderly, or staff at grocery stores, and cleaning staff in many workplaces*"¹⁶. However, these workers live in precarious jobs and sometimes have to work several full-time jobs to make ends meet. It is therefore important to ask ourselves about interesting

¹⁴ Resource Movement group, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974881/br-external/ResourceMovement-e.pdf>

¹⁵ Transparency International Canada, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974901/br-external/TransparencylnternationalCanada-10291175-e.pdf>

¹⁶ Pearson Center for progressive policy, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974857/br-external/PearsonCentreForProgressivePolicy-10290118-e.pdf>

proposals brought before the committee that would allow employees in these sectors to be able to live decently, have real job security and corresponding salaries. After all, today we see very clearly to what extent we are counting on them to get through difficult times such as the Covid-19 pandemic.

Income inequality causes great precariousness, not only in terms of employment, but it also makes it difficult to meet people's basic needs. According to Statistics Canada, one in seven Canadians suffered from food insecurity during the pandemic and this has had a great impact on food banks. Consider Toronto, where the Daily Bread Food Bank has seen a 25% increase in requests for assistance. In other cities such as Whistler, BC, the demand has increased from 50 families to 300 families per week, and the same is true in Quebec City, where the demand for food assistance doubled during the pandemic.¹⁷

Another group hard hit by the pandemic is undoubtedly people living with disabilities. According to a Statistics Canada survey, more than one-third of people have lost their employees either permanently or temporarily, and more than half of them reported difficulty meeting at least one basic need such as food or personal protective equipment.¹⁸ To add an additional level of difficulty, most people living with a disability were excluded from some financial assistance offered by the federal government. Even the one-time disability payment, a meagre \$600, offered by the government is difficult for many people to access because of the requirement to provide a Disability Tax Credit Certificate (DTC). As Community Food Centres Canada reminds us, "*it's quite a difficult credit to get. Sometimes you have to do your taxes and then you get a tax credit. A lot more is involved in this about 1.5 million people could potentially get it, but they don't*"¹⁹. It is therefore essential to simplify access to the DTC and to make the tax credit refundable to provide additional assistance to people living with disabilities.

Helping Indigenous and First Nations communities

Canada's Indigenous communities are feeling the second wave of COVID-19 much more acutely than the first. Many of these communities are already in crisis - the Neskantaga First Nation, for example, is still being evacuated from its home community because of the Drinking Water Advisory that has been in place for more than 25 years. The federal government must be prepared to respond to COVID-19 outbreaks in Indigenous communities and strengthen the public health preparedness of Indigenous communities

¹⁷ Radio-Canada, Les banques alimentaires forcées de s'adapter à la crise, 16 août 2020, <https://ici.radio-canada.ca/nouvelle/1726937/banque-alimentaire-covid-pauvrete-quebec-montreal-toronto-canada-nourriture> (French)

¹⁸ Public Services Alliance of Canada, Pandemic is increasing inequality for people with disabilities, December 3rd, 2020, http://psacunion.ca/international-day-of-persons-with-disabilities?_ga=2.16007606.1402192763.1613164520-1991306573.1613164520

¹⁹ Community food centres Canada, testimony before the Standing committee on Finance, December 1st, 2020, <https://www.ourcommons.ca/DocumentViewer/en/43-2/FINA/meeting-8/evidence#Int-11053642>

by funding housing and other essential services. The most recent report²⁰ of the Parliamentary Budget Officer (PBO) revealed that Indigenous households are in unaffordable or inadequate housing at a rate well above the national average - and the federal government is not using the tools to address this problem. The federal government needs to invest in a housing strategy for and by Indigenous people and make a strong commitment to address Indigenous homelessness. It is essential that the government move quickly to put in place a clear plan with the necessary funding to help indigenous communities not only get through this pandemic, but also to ensure economic recovery, quality of life and the same opportunities to succeed that will benefit communities across Canada.

Protecting the environment and fighting climate change

The latest report²¹ by the Parliamentary Budget Officer (PBO) on the financial viability of the Trans Mountain (TMX) pipeline is indicative of the need to focus our efforts on subsidizing environmentally responsible industries rather than subsidizing a sector that is no longer viable in the medium and long term. According to the PBO report, the profitability of the TMX project will depend on whether the government implements new policies to combat climate change, at which point the pipeline's profitability will be compromised.

As stated by the Green Budget Coalition²² and others, the government must end direct or indirect subsidies to the fossil fuel industry and make a real shift to protect the environment and effectively combat global warming. In this regard, Climate Action Network Canada - Réseau action climat Canada - Climate Action Network (Rac-CAN) emphasizes that the government must stop using Export Development Canada (EDC) "*...as a tool to expand the fossil fuel industry in Canada and around the world*"²³. Like the Green Budget Coalition, Equiterre recommends that the government develop "*a roadmap*

²⁰ Parliamentary Budget Officer (PBO) "Urban, Rural, and Northern Indigenous Housing", February 11, 2021, <https://www.pbo-dpb.gc.ca/en/blog/news/RP-2021-039-C--urban-rural-northern-indigenous-housing--logement-autochtones-vivant-en-milieu-urbain-rural-nordique>

²¹ Parliamentary Budget Officer (PBO) "Trans Mountain Pipeline – Financial and Economic Considerations – Update", December 8th, 2020, <https://www.pbo-dpb.gc.ca/fr/blog/news/RP-2021-035-S--trans-mountain-pipeline-financial-economic-considerations-update--pipeline-trans-mountain-considerations-financieres-economiques-mise-jour>

²² Green Budget Coalition, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.pbo-dpb.gc.ca/fr/blog/news/RP-2021-035-S--trans-mountain-pipeline-financial-economic-considerations-update--pipeline-trans-mountain-considerations-financieres-economiques-mise-jour>

²³ Climate Action Network – Réseau action climat Canada (CAN-Rac), Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10974084/br-external/ClimateActionNetworkCanada-e.pdf>

to eliminate inefficient fossil fuel subsidies by 2025, in order to meet Canada's G20 commitment to do so. »²⁴

In 2017, as a member of the G20, Canada officially recognized that inefficient fossil fuel subsidies hamper the fight against climate change, promote wasteful energy use, reduce energy security and hinder investment in clean energy sources²⁵. Canada distributes billions of dollars in fossil fuel subsidies every year. The Organisation for Economic Co-operation and Development (OECD), the World Bank, the International Monetary Fund and the International Energy Agency are just some of the agencies that have described fossil fuel subsidies as an incentive to pollute.

In short, despite Canada's commitments to eliminate its support for the oil and gas sector and strong public support for phasing out subsidies, the fact remains that we are still the largest provider of subsidies to oil and gas production per unit of GDP in the G7²⁶, and the second largest provider of public financing for oil and gas production in the G20²⁷.

In sum, this supplementary report reflects the proposals and testimonies of several organizations that are calling on the government to take a new direction for the next fiscal year. A bold new vision that will position Canada as a leader in protecting the environment and making a real transition to an economy based on clean and renewable energy, for a fair and equitable tax system that aims to reduce inequalities, for quality health care and an improved and strengthened social safety net, and to support indigenous communities across the country.

The NDP recognizes that the committee's work was privileged to be held on the unceded territory of the Algonquin, Haudenosaunee and Anishinabek Nations.

²⁴ Equiterre, Brief submitted to the Finance Committee, Pre-Budget Consultations 2021, <https://www.ourcommons.ca/Content/Committee/432/FINA/Brief/BR10973943/br-external/Equiterre-10291261-e.pdf>

²⁵ Office of the Auditor General of Canada, report 7 "Fossil Fuel Subsidies", 2017 Spring, https://www.oag-bvg.gc.ca/internet/Francais/parl_oag_201705_07_f_42229.html

²⁶ ODI, Canada: G7 Fossil Fuel Subsidy Scorecard, June 2018, <https://www.odi.org/sites/odi.org.uk/files/resource-documents/12211.pdf> (English)

²⁷ Oil change international and Friends of the earth United States, Still Digging : G20 Governments Continue to Finance the Climate Crisis, May 2020, <http://priceofoil.org/content/uploads/2020/05/G20-Still-Digging.pdf> (English)