DRIVING INCLUSIVE GROWTH: SPURRING PRODUCTIVITY AND COMPETITIVENESS IN CANADA

Report of the Standing Committee on Finance

The Honourable Wayne Easter, Chair
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Report of the Standing Committee on Finance

Hon. Wayne Easter
Chair

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42nd PARLIAMENT, 1st SESSION
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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has the honour to present its

TWENTY-FIRST REPORT

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Members of the Committee travelled throughout Canada, as well as Washington and New York, to hear suggestions on how to improve the productivity and competitiveness of Canadian individuals and businesses. In all, the Committee heard recommendations from over 300 witnesses and received more than 400 written briefs that are summarized in this report.

The witnesses’ proposals are organized into 10 broad federal public policy areas, covering a wide range of subjects such as, for example, research and development, mental health, taxes, international trade and infrastructure. The recommendations contained herein were developed by the Committee for the consideration of the Minister of Finance in the 2018 federal budget.
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.

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According to the Bank of Canada (the Bank), in the first half of 2017, Canada’s gross domestic product (GDP) growth exceeded 4%; it is expected to average 3.1% by the end of the year. Because of this strong economic performance, Canada is now the fastest-growing economy among the Group of Seven (G7) countries.

That said, in order to continue improving living standards into the future, Canada will need to ensure that its workers and businesses are productive and competitive. For this reason, the House of Commons Standing Committee on Finance (the Committee) encouraged Canadians to participate in its pre-budget consultations in advance of the 2018 federal budget by providing their thoughts and proposals on the topics of productivity and competitiveness. In some sense, the choice of these topics supports that of the pre-budget consultations a year ago: economic growth.

A. OVERVIEW OF PRODUCTIVITY AND COMPETITIVENESS

Productivity measures the efficiency with which production inputs, such as labour and capital, are being used in an economy to produce a given level of output. As explained by David Dodge – a former Governor of the Bank – in a 2005 speech to the Humber College Institute of Technology & Advanced Learning, the key determinants of productivity include “the education, training, and experience of the workers and the amount and type of equipment available to them,” as well as technological innovation and changes in both organizational and management practices. In his view, these “determinants are, in turn, influenced by broader factors such as competition, openness to foreign trade and investment, macroeconomic policies, and the efficiency of financial markets.” The Organisation for Economic Co-operation and Development (OECD) defines the term “competitiveness” as a measure of a country’s advantage or disadvantage in selling its products or services in international markets.

Productivity and competitiveness are interconnected concepts that contribute to strong economic growth and rising living standards. For example, the more efficiently Canadian businesses use resources to produce goods and services (that is, the more productive
they are), the greater their advantage in selling these goods and services in international markets (that is, the more competitive they will be).

In a 2010 statement to the Ottawa Economics Association, Mark Carney – also a former Governor of the Bank – explained that, as Canada’s population ages, the country’s labour force participation rate and hours worked will decline. As a result, economic growth will depend more on productivity growth that it has in the past decades. As shown in Figure 1, the impact of demographic aging on economic growth will likely vary among the provinces and territories because their populations are not aging at the same rate.

**Figure 1 – Percentage of Total Population 65 and older, by Province or Territory, 2001 and 2016 (%)**

B. LIVING STANDARDS, PRODUCTIVITY AND COMPETITIVENESS: AN INTERNATIONAL COMPARISON

Canada’s living standards, productivity and competitiveness can be assessed in an international context, including by comparing Canada’s performance on these three measures to that of other G7 countries. As shown below, Canada is performing close to the G7 average.

1. Measuring the Living Standards of Canadians

GDP per capita is commonly used as a broad measure of the average living standards, or the overall economic well-being, of a country. In 2016, and as shown in Figure 2, Canada had the third-highest GDP per capita among the G7 countries, after the United States and Germany.

Figure 2 – Gross Domestic Product per Capita, G7 Countries and G7 Average, 2016 (US $, Current Prices and Current Purchasing Power Parities)

Note: To adjust for price differences across countries for identical products, a calculation of gross domestic product that uses purchasing power parity assumes that a given product has the same price in each country.

2. Measuring the Productivity of Canadians

Labour productivity is defined as the amount of goods and services produced by one hour of labour; it can be measured by GDP per hour worked. Figure 3 shows, for 1997–2016, the average growth in GDP per hour worked over each five-year period. For Canada, this growth rate for 2012–2016 was 0.7%; for 1997–2001, it was 2.2%. The G7’s average labour productivity growth rates declined continuously over the 1997–2016 period.

Figure 3 – Average Labour Productivity Growth, G7 Countries and G7 Average, 1997–2001 to 2012–2016 (%)


Source: Figure prepared using data obtained from: Organisation for Economic Cooperation and Development, “Growth in GDP per capita, productivity and ULC,” accessed 6 November 2017.

3. Measuring the Competitiveness of Canadian Businesses in International Markets

In a 2016 speech to the Saskatoon Regional Development Authority, Stephen Poloz – the current Governor of the Bank – characterized international trade as the “lifeblood” of the Canadian economy. Canada relies on exporting goods and services in order to
sustain its living standards. Given the interdependence between countries, Canadian businesses must produce goods and services as efficiently as possible in order to remain competitive in the global economy.

The OECD publishes a number of indicators of international competitiveness, including *value-added exports* as a percentage of GDP; this indicator measures the extent to which a country’s domestic businesses are connected to foreign consumers through global value chains. According to Figure 4, when compared to the other G7 countries, Canada’s value-added exports are a significant proportion of its GDP, which means that the country’s domestic businesses are more connected to foreign consumers than are businesses in the other G7 countries. As well, Canada’s value-added exports as a percentage of GDP decreased between 2000 and 2014, which suggests deterioration in the international competitiveness of Canada’s domestic businesses over that period.

**Figure 4 – Value-Added Exports as a Percentage of Gross Domestic Product, G7 Countries, 2000 and 2014 (%)**

Note: The year 2014 is the most recent for which data are available.

A second OECD indicator of international competitiveness is the *unit labour cost*, which assesses a country’s labour costs relative to the productivity of its workers. When a country’s unit labour cost is rising, labour costs are growing more rapidly than its workers’ productivity. Between 2000 and 2016, Canada’s unit labour costs grew more rapidly than those of Germany, France and the United States; consequently, over that period, Canada’s cost competitiveness deteriorated relative to them.

**Figure 5 – Unit Labour Cost Growth, Selected G7 Countries, 2000 and 2016 (%)**

- **United Kingdom**: 39.5%
- **Italy**: 39.2%
- **Canada**: 36.0%
- **France**: 28.9%
- **United States**: 25.8%
- **Germany**: 15.7%

**Note:** Japan is excluded because no data are available for 2016.

**Source:** Figure prepared using data obtained from: Organisation for Economic Cooperation and Development, “*Growth in GDP per capita, productivity and ULC,*” accessed 8 November 2017.

**4. Towards the Future**

Because Canada’s economic growth will depend more on productivity as the country’s population ages, a federal focus should be policies and programs that strengthen Canada’s productivity and competitiveness to ensure that Canadian’s living standards will continue to increase in the future.

From 19 September to 1 December 2017, the Committee heard proposals for improving Canada’s productivity and competitiveness from over 300 witnesses and received more than 400 written briefs. These proposals are summarized in this report in three categories: individuals, businesses and government.
Chapter Two includes proposals for improving individuals’ productivity and competitiveness. The policy areas range from basic human needs such as health, security and wellbeing to professional advancement. In addition, witnesses called for certain government measures to support underrepresented groups, including seniors, Indigenous peoples, women and individuals with disabilities.

Chapter Three concerns proposals for helping businesses to be more productive and competitive. The witnesses’ proposals focus on the costs and regulatory requirements that come with running a business, as well as the overall business environment and labour market. Furthermore, it includes witnesses’ proposals pertaining to certain sectors, some of which include: agriculture and agri-food, air transportation, electric vehicles, financial services, fisheries and aquaculture, forestry and mining, manufacturing and shipbuilding, oil and gas, rail, tobacco and tourism.

Chapter Four summarizes witnesses’ proposals related to the government’s role in helping Canadian individuals and businesses to become more productive and competitive. In this regard, witnesses emphasized the government’s economic and fiscal policies, environmental, scientific and social policies, as well as federal policies on infrastructure and transportation.
CHAPTER TWO: INDIVIDUALS

In launching its pre-budget consultations in advance of the 2018 federal budget, the Committee posed the following question: What federal measures – such as education and training, health, housing, and labour market participation measures – would help Canadians to be more productive?

A. HEALTH, SECURITY AND WELLBEING

In its 2015-16 Report on Plans and Priorities, Health Canada indicated that one of the key priorities for the government is “to ensure a highly engaged, healthy, productive and effective workforce.” Health Canada is contributing to this “by cultivating innovation and respect, communication, and recognition, which will lead to improved productivity and excellence in service to Canadians in our ever-changing work environment.”

In commenting on health and social assistance issues, the Committee’s witnesses highlighted healthcare, mental health, childcare, the Canada Social Transfer and social assistance measures, housing, and safety and security as factors that contribute to individuals’ productivity.
1. Healthcare

Figure 6 – Health Spending Per Person, Canada’s Provinces and Territories and Canada’s Average, 2017 ($ and %)


In terms of national programs, the Canadian Union of Public Employees and the Canadian Labour Congress insisted on enforcing the Canada Health Act. Canada Without Poverty, the Canadian Union of Public Employees and the Canadian Labour Congress proposed developing a “national pharmacare program”. For the Public Service Health Care Plan, the Canadian Counselling and Psychotherapy Association suggested including the services of counsellors and psychotherapists as an eligible expense. The Canadian Union of Public Employees recommended the creation of a “national health strategy,” with a focus on the social determinants of health such as lifestyle, income inequality, job security, education and housing affordability. Similarly, the Canadian Labour Congress encouraged a
commitment to a long-term, national health funding arrangement with provinces and territories.

Confédération des syndicats nationaux suggested increasing funding for the Canada Health Transfer. Furthermore, the Quebec Employers' Council stressed reconsidering the Canada Health Transfer Agreements.

The Canadian Union of Public Employees encouraged more support and leadership on healthcare initiatives and suggested that the government provide new funding for any new healthcare program. It recommended that the government plan for the long-term financial stability of these programs.

Multiple witnesses touched on increasing awareness of specific health initiatives. ParticipACTION suggested a collaborative “full-court press” approach centered on public education and engagement in the physical activity movement in an effort to make the population more active and asked for $10 million per year for five years to fund the “Let’s Get Moving Movement.” The Canadian Association of Optometrists also asked to establish a public awareness campaign about the importance of eye health and vision care with $25 million over five years to fund it. It also requested the government consider developing a National Framework for Action such as the Australian National Framework for Vision Health. The Canadian Cancer Society asked for the government to partner with them by contributing $10 million to cancer information programs.

Also, Rogers Group Financial supported the creation of a nationwide approach to inform Canadians of the need to plan for long-term care funding expenses and to develop a more unified approach for subsidizing access to long-term care services.

The Centre for Israel and Jewish Affairs advocated for Canada-wide palliative care to improve the quality and provide more support for caregivers. Also, it suggested ensuring that the system respects psychosocial and spiritual needs.

Canadian Labour Congress supported investment in home and community care. Further, the Canadian Medical Association encouraged the government to provide capital investment in residential care infrastructure, including retrofit and renovation as well as develop explicit operating principles for home care funding. It also suggested improving the awareness of the Canada Caregiver Credit and make it a refundable tax credit for caregivers.

The Atlantic Chamber of Commerce promoted continuing the tax-exempt status of health and dental plan benefits.
The Halifax Chamber of Commerce suggested that investment would be welcome to fund preventative healthcare. Coalition québécoise sur la problématique du poids also mentioned increasing investment in preventing weight-related problems. HealthCareCAN suggested helping healthcare organizations and requested $25 million over five years to the Public Health Agency of Canada in order to fund projects centered on antimicrobial resistance.

Further investment requests came from the Canadian Cardiovascular Society, who asked for $2.5 million annually over five years in order to launch a heart health initiative. As well, Association des collèges et universités de la francophonie canadienne called for investing $130 million for healthcare professionals’ initial and continued education at more post-secondary institutions. It also asked for increased investment in expanding access to high-quality French language health services.

The Canadian Association of Radiologists requested increased investment of $612 million over five years for imaging equipment, $9 million over three years in project diagnostic imaging tools and $10.5 million over three years in medicine and healthcare for artificial intelligence resources.

Ovarian Cancer Canada and the Canadian Cancer Society supported funding towards health research. The former specifically called for the investment of $2.25 million in developing new research models, $2.25 million to identify and prioritize the development of new treatment methods, and $2.25 million to stratify patients in clinical trials. It also recommended establishing a formal mechanism to allow patient representatives to contribute to decision-making and regulatory processes on issues related to health and health research.

Quebec Employers’ Council advocated for greater private sector involvement in healthcare in specific areas where it is justified.

The Juvenile Diabetes Research Foundation Canada proposed that Section 118.3(1.1)(d) of the Income Tax Act be amended by replacing the words “even if those” with the words “except where those” in order to help those with type 1 diabetes (T1D) for the purposes of claiming the disability tax credit (DTC). It also asked the government to amend Section 118.3(1)(a.1)(ii) and section 118.3(1.1) of the Income Tax Act by changing “14 hours” to “10 hours” to remove uncertainty and inequity of eligibility for Canadians with T1D.
2. Mental Health

The Canadian Psychiatric Association called on the need to increase annual funding earmarked for mental health and raised the issue of research, noting that less than 5% of the Canadian Institutes of Health Research’s grant funding goes to mental health research, while the burden of mental health stands at a higher level. The Committee heard support from witnesses such as the Canadian Alliance on Mental Illness and Mental Health for the establishment of a five-year $100-million mental health innovation fund to jump-start the spread of innovation and lead to systemic and sustainable change that effectively addresses needs. The Canadian Psychiatric Association suggested that such an innovation fund could act as a strategic catalyst for change across the country.

In speaking of investments, Kids Help Phone talked about the effectiveness of its mental health helpline, such as Good2Talk in Ontario, and recommended to develop a national mental health helpline for post-secondary students that would involve appropriate partners in each province/territory and across Canada. The Canadian Federation of Students drew attention on the need for dedicated funding to improve on-campus mental health services to improve access to mental health supports for young people in Canada. To address risks of impediments on economic growth resulting from an increase in students struggling with mental health concerns and from non-completion of education, the Canadian Alliance of Student Associations felt that funding for upfront costs of mental health assessments required for academic accommodations should be available through the Canada Student Loans Program.

Mental health was also commented on with respect to health and safety. The Canadian Association of Fire Chiefs indicated that funding mental health prevention would help expedite access to mental health services offered to first responders, such as fire departments. Kids Help Phone also suggested improving access to mental health services through the launch of a national texting service.

Addictions and Mental Health Ontario voiced the need for timely intervention and prevention of the impact of mental illnesses over an individual’s life. After advocating for the creation of a “Mental Health Parity Act,” the Canadian Alliance on Mental Illness and Mental Health explained that communities and workplaces need to support mental health and physical health equally through their policies, programs and benefits. The Canadian Alliance on Mental Illness and Mental Health further suggested that the Expert Advisory Panel on Mental Health should include a wide range of mental health stakeholders from the public and private sectors as well as people who faced mental health challenges.
The Canadian Counselling and Psychotherapy Association raised the issue of gaps in the understanding of what is being delivered and the need for improved accountability and transparency of mental healthcare delivery, and suggested that these gaps be addressed through the implementation of a standardized set of pan-Canadian indicators.

In order to ensure a level playing field between counsellors and other mental healthcare providers, the Canadian Counselling and Psychotherapy Association stressed that mental health professional counselling services should be affordable to all Canadians, and suggested that all mental health counselling services be exempted from the goods and services tax/harmonized sales tax (GST/HST).

3. Childcare

Increased federal spending on childcare and indexation of the Canada Child Benefit were viewed by Canada Without Poverty as key measures to limit poverty and prevent economic activity decline. The need to develop much more robust public policy and implementation plans for the child care system was insisted upon by the Canadian Child Care Federation, who also argued that Canada currently spends less on child care than other advanced economies. Hoping for a universal, affordable, high quality and inclusive system for all children and families in Canada, the Child Care Advocacy Association of Canada asked for additional funding in the child care federal spending envelope to begin building an early learning and child care system in Canada.

The Canadian Child Care Federation added that enhanced funding in the next federal budget to begin building an early learning and child care system would play a critical role in fully utilizing the potential of the female labour force. The Canadian Labour Congress agreed that increased funding for childcare spaces is needed to increase the labour-market participation of mothers.

The Canadian Child Care Federation further argued that an increase in female labour force participation is positively associated with labour productivity growth, and suggested that an expanded and more detailed evidence-based child care policy framework could support better policy-making and allow more women to enter the workforce. The Canadian Centre for Policy Alternatives pointed out that the Quebec Parental Insurance Program and its five weeks of “father only” leave has demonstrated a significant unmet need for such leave, with 78% of men now taking parental leave in Quebec, compared to 27% in the rest of Canada.

The Canadian Union of Public Employees mentioned that the government should ensure quality, universality and affordability in child care.
4. Canada Social Transfer and Social Assistance Measures

The Canadian Association of Social Workers encouraged the government to adopt a “Social Care Act” to provide a guide to social investments, such as the Canada Social Transfer. An increase in funding to the Canada Social transfer was proposed by the Confédération des syndicats nationaux, Canada Without Poverty and the Canadian Labour Congress.

The Canadian Alliance on Mental Illness and Mental Health, and the Canadian Association of Social Workers called for implementation of a universal basic income for all Canadians.

In regards to refugees, Canada Without Poverty asked for the removal of the minimum residency requirement to be eligible for social assistance.

Northwest Territories/Nunavut Council of Friendship Centres supports providing justice clients with transitional support and housing.

An investment in treatment and services aimed at preventing the opioid crisis from worsening in Ontario was encouraged by Addictions and Mental Health Ontario.

Big Brothers Big Sisters Canada outlined a three-year investment strategy of $20 million to advance a Canada-wide approach to mentoring programs.

Moreover, the Atlantic Partnership for Literacy and Essential Skills requested $600,000 in funding in order to ensure that there is no reduction in support to existing programs.

The Community Sector Council Newfoundland and Labrador promoted the consideration of a “social innovation fund” that would be similar to the strategic innovation fund, but with an emphasis on social innovation.
5. Housing

Figure 7 – Percentage of Households in Core Housing Need, Canada’s Provinces and Territories and Canada’s Average, 2016 (%)

Note: Statistics Canada defines a household in core housing need as one whose dwelling is considered unsuitable, inadequate or unaffordable and whose income levels are such that they could not afford alternative suitable and adequate housing in their community.

Source: Figure prepared using data obtained from: Statistics Canada, “Core Housing Need, 2016 Census,” accessed 17 November 2017.

The Committee was presented with a range of suggestions with respect to housing. For example, implementing a “national housing strategy” to ensure affordability was mentioned by the Canadian Home Builders’ Association, the Government of the Northwest Territories and the Northwest Territories/Nunavut Council of Friendship Centres. The Federation of Canadian Municipalities stressed the importance of ensuring that adequate funding would be available for such a strategy and Canada Without Poverty encouraged the government to continue to work with municipalities in this regard. The Burnaby Board of Trade also encouraged this partnership with municipalities in an effort to address the rapid increase in housing prices.
The City of Calgary called on the government to improve access to affordable housing. As well, the Canadian Home Builders' Association supported improved access for first-time home owners and recommended supporting affordable residential development with ready transit access. A 10-year investment of $20 million above the current funding level for social and affordable housing was also proposed by the City of London.

The Appraisal Institute of Canada had many recommendations on housing, such as mandating appropriate valuation fundamentals for investments and expanding the Office of the Superintendent of Financial Institutions (OSFI) B-20 and B-21 guidelines for lenders providing mortgage financing. Further, it recommended enhancing Canadians’ financial literacy respecting mortgages and the dynamics of the real estate market, especially for seniors and new Canadians. Finally, it encouraged more access to reliable data on affordable housing. The Canadian Home Builders' Association also recommended more documentation of statistics, measures and indicators to deal with the issue of supply in the housing market.

The Northwest Territories Association of Communities encouraged allocating more funding to overcome gaps in the housing supply. As well, the Co-operation Housing Federation of Canada suggested designating supply measures to encourage the development of more affordable housing. It further recommended improvements in prepayment terms for co-operatives (co-ops) holding high interest Canada Mortgage and Housing Corporation (CMHC) mortgages.

In regards to social housing, Addictions and Mental Health Ontario suggested the construction of a minimum of 30,000 additional supportive housing units over 10 years, funded by targeted investments from the National Housing Fund. The City of London supported an increase in funding allocated to the Homeless Partnering Strategy to reduce homelessness. Additional increases in funding were requested by the YWCA Yellowknife for infrastructure, specifically for transitional emergency housing and child care facilities.

The Northwest Territories and Nunavut Construction Association encouraged the government to provide incentives to install energy retrofits for home owners in an effort to target adverse climate change effects. The Canadian Labour Congress further suggested the introduction of a “national green homes and building strategy.” Similarly, the Government of the Northwest Territories proposed lowering energy costs through infrastructure investments. The Canadian Home Builders' Association added that the government should facilitate market adoption of net zero housing that Canadians can afford and the adoption of the Home Retrofit Program to advance energy efficiency. It also encouraged energy literacy by strengthening the EnerGuide rating System.
Canada Without Poverty recommended an increase in the capital gains tax payable on the profits derived from selling secondary residences and the implementation of a tax on foreign investment in property as a way to address the financing of housing and the perception that housing is simply a commodity. The Canadian Home Builders' Association added that a home renovation tax credit could target key policy objectives. It also suggested fixing taxation such that it inhibits new market rental production.

The Canadian Association of Fire Chiefs recommended modernizing the Building Code.

Airbnb encouraged implementing “light” regulations on home sharing but also cautioned not to overregulate those who only home share occasionally.

Canadian Home Builder’s Association suggested that the government undertake a review of federal investment in housing research and development. Specifically, it encouraged investment in research to build more energy efficient housing that does not cost more to build, and to continue investment in initiatives such as Natural Resources Canada’s Local Energy Efficiency Partnerships (LEEP) and building-official acceptance of innovations.

6. Safety and Security

The Committee was informed about emergency services and disaster preparedness, with Kids Help Phone requesting the creation of a national registry of emergency services contacts in Canada, and the Federation of Canadian Municipalities asked the government to support national programs such as a $2-billion Disaster Mitigation and Adaptation Fund to combat national disasters and extreme weather events.

With respect to firefighting, the Canadian Association of Fire Chiefs called for $50 million annually for fire-related policy and research including complete modifications to Building Code applications and maintenance of the National Fire Incidence Database. It also commented that the government needs to maintain the volunteer firefighter tax credit and review Employment Insurance (EI) requirements in order to ensure that volunteer firefighters are not negatively affected by some requirements. The Saskatchewan Association of Rural Municipalities advocated that the government work with the Government of Saskatchewan to initiate an emergency fund that allows local fire departments to recover the costs associated with fire services. It also supported a mechanism to allow rural municipalities to receive payments under Mutual Aid Agreements.

No Fly List Kids raised the issue of false positives on the no-fly list that affects both children and adults. It reiterated the need for full funding to create a redress system to distinguish innocent children and young adults from persons of criminal interest.
On the topic of hate-crime prevention, the Centre for Israel and Jewish Affairs emphasized the need for additional funds to modernize the Security Infrastructure Program. It also believed that more resources are needed to support the development of dedicated police hate-crime units, modelled on those in British Columbia, Montreal and other jurisdictions. Furthermore, it supported a national education campaign about the dangers of hate-speech directed at both law enforcement and the Canadian public.

7. The Committee's Recommendations

With a view to ensuring that people are productive workers and community members because they are physically and mentally healthy, the Committee recommends that the Government of Canada implement the following measures:

Recommendation 1

Work with territorial and Indigenous governments to reduce the smoking rate in Indigenous communities.

Recommendation 2

Provide funds to the Canadian Cardiovascular Society’s pan-Canadian heart health initiative.

Recommendation 3

Invest in ovarian cancer research to advance a personalized medicine platform for this cancer and to reduce the five-year mortality rate associated with it.

Recommendation 4

Work with the provinces/territories to introduce a pan-Canadian prescription drug program.

Recommendation 5

Commit to developing a Canadian action plan for brain health. The action plan should include increased brain health research, meaningful care and supports.

Recommendation 6

Provide funding to ParticipACTION’s multi-year, multi-channel national engagement initiative.
Recommendation 7
Support the availability of mental health services in Northern and remote communities by implementing loan forgiveness for social workers who practise in such communities.

Recommendation 8
Ensure that the Canada Student Loans program provides funding to support the upfront costs of mental health assessments required for academic accommodations.

Recommendation 9
Address anxiety, depression and suicide among Canadian youth by supporting a program in cooperation with a pan-national around-the-clock post-secondary mental health service, as well as a new national texting service for mental health services.

Recommendation 10
Commit to expand the Mental Health Commission of Canada’s Road to Mental Readiness and Mental Health First Aid Programs to first responders and public health officials.

Recommendation 11
Support mental health counselling and psychotherapy services by classifying them as zero-rated supplies for the purpose of the goods and services tax and the federal portion of the harmonized sales tax.

Recommendation 12
Create and fund a national registry of emergency services contacts. The registry should include all 24/7 local and accessible numbers to 911 dispatch centres across Canada, to enable crisis line operators the ability to directly refer to the necessary emergency service providers.

Recommendation 13
Work to reduce recidivism rates, create safer communities, and offer much-needed programming in correctional institutions by making the necessary investments in the revitalization of Canada’s prison farms.
Recommendation 14
Allocate the funds needed to establish a robust and effective redress system to end technical issues regarding “false positives” and other errors associated with the Passenger Protect Program, or “No Fly List.”

Recommendation 15
Invest in preventative healthcare for Canadians.

B. EDUCATION, SKILLS AND EMPLOYMENT

As outlined in the OECD report *The Future of Productivity*, “investment in education and skills is particularly important to ensure that workers have the capacity to learn new skills, to make the most of digitization and to adapt to changing technologies and working conditions. Skills and productivity are the real sources of strong, inclusive and sustainable growth.” In commenting on these issues, the Committee’s witnesses stated that education, individual labour and skills development, labour market information, mobility, integration and participation rates, personal income tax, wages and benefits, EI, and immigration and border services are factors that contribute to individuals’ productivity.

1. Education

Throughout its meetings, the committee heard proposals relating to the importance of education in Canada from various witnesses; among them, the Canadian Union of Public Employees and the Canadian Labour Congress advocated for the creation of a “Post-Secondary Education Act” that would ensure that national standards for post-secondary education are met, as well as provide transfer payments for post-secondary education. The latter, as well as the Canadian Federation of Students, argued in favour of universally free and accessible post-secondary education.

With respect to dedicated funding for post-secondary institutions, the Canadian Association of University Teachers underscored the need for increased federal support for post-secondary institutions, with federal transfers dedicated to post-secondary education to be increased by $400 million per year. The Canadian Federation of Students added that the federal transfers to provinces and territories for post-secondary education should be restored to 1996 levels, at a federal fiscal cost of $5.48 billion per year. As well, the Southern Alberta Institute of Technology requested that the regional funding agencies receive predictable annual funding to address uncertainty in their projects.
The Canadian Alliance of Student Associations proposed the creation of a Tri-Agencies pilot grant program to support the development and distribution of open educational resources, such as free textbooks that are – or could be – available online.

Universities Canada, the Canadian Association for Graduate Studies and the Southern Alberta Institute of Technology emphasized the need to increase and facilitate the movement of international post-secondary students into Canada. The latter stressed that the government could adopt a nationwide “common front” to the attraction of international students, despite education falling under the constitutional powers of the provinces. The Canadian Association for Graduate Studies also suggested that the Canadian Graduate Scholarships Program be expanded to further open Canada and Canadian universities to the world and ensure diversity in graduate education.

With respect to student debt in Canada, the Canadian Alliance of Student Associations believed that the government ought to establish a Canada-wide interest-free non-repayment period on student loans to support students in their transition to employment and improve their overall productivity.

The Conference Board of Canada remarked that the government should invest more in early childhood education, and the Canadian Association for Graduate Studies found that there should be increased support for the education and training of graduate students. Furthermore, the Canadian Consortium for Research believed that greater harmonization, upgrades and strategic focus should be brought to the system of graduate students and postdoctoral fellow supports with a total base funding increase of $140 million per year to be phased in over four years, in equal increments of $35 million per year.

The Southern Alberta Institute of Technology also suggested that a “strategic infrastructure fund” or “knowledge infrastructure program” should be undertaken annually, as post-secondary facilities need to be upgraded annually to meet the needs of industry across the country.

2. Individual Labour and Skills Development

The Committee was told about the role of labour and skills development in making Canadians more productive. For example, the Halifax Chamber of Commerce emphasized the importance of effective training programs for Canadians. The Canadian Apprenticeship Forum proposed to implement a national vision for vocational education and training by sharing and adopting innovative programs across Canada as well as supporting more research, experimentation and evaluation. The Northwest Territories and Nunavut Construction Association voiced support for more education and training.
The Burnaby Board of Trade noted that the federal government should work with the provinces and territories to deliver innovative and effective training programs. The Government of the Northwest Territories pointed out that in the north, education and training related measures must be flexible to be effective.

With regard to work-integrated learning, including apprenticeships and internships, Polytechnics Canada argued that the government should create a “nationally registered apprentice number” to have a more complete picture of trades training processes. It asked for a scaling of existing federal work-integrated learning supports. In addition, it also suggested an investment in national prior learning recognition supports for mid-career workers. The Board of Trade of Metropolitan Montreal stated that the government should focus its attention on the requalification of workers in order to maintain productivity.

With a focus on youth work-integrated learning, the Canadian Association of Student Financial Aid Administrators advocated for a federal “work-study program” that would prioritize access to on-campus jobs to students who rely on the Canada Student Loans Program. The Canadian Chamber of Commerce called for an expansion of Employment and Social Development Canada (ESDC)’s Youth Employment Strategy to equip youth with digital skills. The Canadian Alliance of Student Associations asked the government to expand the Canada Summer Jobs Program to include 400,000 new part-time year-round jobs. The Halifax Chamber of Commerce believed that the government should increase its support for youth and recent graduates to take part in experiential educational opportunities. The Community Sector Council Newfoundland and Labrador suggested that the financial support for youth employment programs should be increased.

In terms of skills training in the workplace, the Confédération des syndicats nationaux insisted that besides the needs of businesses, training programs should support workers’ autonomy by making the skills acquired transferable. The Northwest Territories/Nunavut Council of Friendship Centres shared that they can implement “grassroots” training to employment initiatives open to people from all age groups. The Association of Canadian Faculties of Agriculture and Veterinary Medicine suggested that additional investments should be made in employees’ training and development.

The Community Sector Council Newfoundland and Labrador added that career development learning sessions should be incorporated into employment programs funded by the federal government. It also expressed that the framework for delivering work and career training programs should be formed by a group of non-profit leaders with career development experience.
Regarding literacy, the Canadian Labour Congress remarked that the government should restore funding for literacy programs and literacy organizations, such as the Office of Literacy and Essential Skills. It also commented that the government should invest in a new “national workplace literacy program.” The Association of Canadian Publishers stressed the importance of maintaining existing reading and literacy programs as well as establishing new programs for new Canadians, Indigenous communities, at-risk youth, and others.

In commenting on regional and sector-specific education and training funding, the Northwest Territories Chamber of Commerce urged that the funding to the Aurora College needs to be increased to strengthen its training program. It also voiced its support for an expansion of the Canada-NWT Job Grant. The Association des collèges et universités de la francophonie canadienne requested that the government enhance the study programs, the research, and the networking initiatives of the post-secondary institutions of the Canadian Francophonie. The Recreation Vehicle Dealers Association of Canada proposed that the government should create an “Apprenticeship Travel Grant” for the apprenticeship training programs that require travelling.

3. Labour Market Information, Mobility, Integration and Participation Rates

To help ensure that Canadians have the right mix of skills and experiences to succeed in their careers, and in order to help employers design training programs for new workers, the Business Council of Canada stressed that comprehensive and accessible labour market information (LMI) is needed. It concurred that the creation of a comprehensive, widely promoted hub of LMI data at the national level would help post-secondary institutions, job-seekers and employers make more informed decisions.

In addition, the Greater Charlottetown Area Chamber of Commerce was of the view that all federal programming that supports the transition of school to work should be examined in order to ensure that the level of funding and program designs are meeting current labour market challenges and needs. From a programming perspective, the Canadian Association of University Teachers touched on the need to strengthen the Federal Contractors Program (FCP) under the Employment Equity Act by reducing the threshold to ensure that more Canadian workplaces are subject to this Act, as well as enhancing enforcement and compliance to help Canadian organizations and businesses further diversify their workforce.

The Canadian Centre for Policy Alternatives called for more support for part-time workers. Canadians wages, working conditions and training for child-care workers were pointed out by the Canadian Union of Public Employees as collective challenges that would require increased funding over the next decade through shared framework
respectful of the provinces, territories and aboriginal communities. From a regional community perspective, the Burnaby Board of Trade described how productivity suffers when traffic and congestion is experienced by workers commuting to work, or businesses who are delivering goods and services to their customers. It viewed continued government's investment in both rapid transit and major transportation infrastructure as the most direct way for the 2018 federal budget to achieve tangible improvements in efficiency and productivity in the movement of our goods, services, and people.

The committee also heard about the economic restructuring in response to the “4th Industrial Revolution,” which is characterized by the massive and rapid infiltration of digital technologies into all stages of design, production, distribution and consumption of goods and services in all sectors. The Quebec Employers’ Council indicated that workers lack the required skills to work effectively in a digital environment and asked that this become a priority, in terms of both young Canadians who are still in school and the Canadians who are employed.

Some witnesses also highlighted the need to build a skilled and mobile workforce able to respond to short-term labour gaps and longer-term demographic changes, but they cautioned that duplication of efforts should be avoided. The Council of the Great Lakes Region suggested that the federal the government work collaboratively with Ontario and Quebec, as well as other cities, to align and leverage investments in skills training and talent attraction. The Toronto Region Board of Trade also spoke about the Future Skills Lab (FSL) as a means to provide better training and employment data by sector and region, and help direct federal job grants towards areas of economic growth with a view to align with provincial funding, avoid duplication and achieve the best results possible.

Increased access to training and mobility of workers was identified by the Atlantic Chamber of Commerce in order to better respond to market needs, and the Atlantic Partnership for Literacy and Essential Skills requested that annual investments of $600,000 be made in Atlantic Canadians with a focus on the people who have inadequate skills for the workplace. Colleges and Institutes Canada spoke about persistent regional skill shortages and high unemployment in Atlantic Canada and the need to bolster Canadian productivity and competitiveness by providing greater access to research grants and internships, particularly for increasing students’ involvement in applied research. The Canadian Association for Graduate Studies suggested that additional investments in Mitacs accelerate internship programs could help promote research culture across labour sectors. Polytechnics Canada reasoned that all forms of post-secondary education and training should be on an equal footing and requested that the government should make it easier for people to respond to labour market trends and improve the economic opportunities for all workers in all sectors.
To reduce existing shortages of highly skilled workers in Canada’s agricultural sector, the Agricultural Institute of Canada suggested to invest in a comprehensive “human capital strategy,” and the Agriculture and Agri-Food Labour Task Force called for a national career awareness initiative to better connect with agricultural career opportunities.

Speaking of jobs, trades, credentials and the need to enable students to acquire skills required to be competitive in a global marketplace, the Windsor-Essex Regional Chamber of Commerce asked the government to drive changes in apprentice ratios and encourage a larger number of young Canadians – possibly through tax incentives – to take on skilled trades as a career. The Canadian Home Builders’ Association found that measures with a federal leadership component could help promote young people getting into the skilled trades, nurturing parity of esteem in Canada for trade paths compared to university paths. Also, once people are in the trades, it called for harmonized qualifications across Canada to promote labour mobility.

The Toronto Region Immigrant Employment Council maintained that there is a need for investments in mentoring programs across Canada to improve the employment outcomes of skilled immigrants and to encourage employers to hire them. The Greater Vancouver Board of Trade explained that recognition of foreign credentials needs to be looked at in order to attract, develop and retain human capital in Canada.
4. Personal Income Tax, Wages and benefits

Figure 8 – Taxes on Personal Income as a Percentage of Gross Domestic Product, G7 Countries, 2000 and 2015 (%)

Note: The Organisation for Economic Co-operation and Development defines taxes on personal income as taxes levied on the net income (gross income minus allowable tax reliefs) and capital gains of individuals. This indicator relates to government as a whole (all government levels). 2015 is the latest year for which data are available.


In providing comments to the Committee about taxation measures applicable to individuals, the Board of Trade of Metropolitan Montreal proposed that the personal income tax system should provide better incentives for unemployed individuals to return to work.

The Confédération des syndicats nationaux indicated that the government should reduce the stock option deduction in order to promote tax fairness.

In discussing wages and benefits for individuals, Canada Without Poverty asked the government to set national wage standards so that a living wage indexed to the Consumer Price Index can be achieved.

The Canadian Labour Congress believed that the government should promote measures that strengthen wage formation, raise labour standards and give workers more bargaining power.
The Retail Council of Canada voiced its opposition to a tax rule change that would have treated retail workers’ discounts as taxable benefits.

The Canadian Union of Public Employees urged the government to develop a modernized fair wage policy that requires federal procurement and funding to uphold certain level of social and environmental standards.

5. Employment Insurance

The Committee was told about various reforms to EI. The Canadian Labour Congress identified a need for implementing a single national eligibility standard, a review of the valid job separation eligibility requirement and suggested a reversal of the 2014 changes to the economic regions. It also recommended that Service Canada should strive to provide proper and timely advice to Canadians. Regarding sickness benefits, the Canadian Labour Congress requested a reform of the clawback to allow workers to top up their income and expand the number of weeks for sickness benefits. The Canadian Cancer Society expanded on this and proposed the extension of the EI Sickness Benefit to up to 26 weeks.

The Confédération des syndicats nationaux called for the creation of an independent EI fund that would be kept separate from the rest of the government’s revenues and suggested that increasing the benefit period would better protect seasonal workers. It, along with the Canadian Labour Congress, also advocated for an increase in the replacement rate to at least 60% of the maximum insurable earnings. The Canadian Labour Congress further suggested implementing a single national eligibility standard for EI regular benefits with a threshold of 360 hours.

Restaurants Canada supported making EI beneficiaries eligible for transportation allowances in order to find work where the jobs are located. It also pointed out that the government should grant youth employers a 12-month “holiday” on EI contributions to promote the hiring of youth. The Canadian Federation of Independent Business also recommended the implementation of the “EI holiday” for hiring youth.

The Quebec Employers' Council remarked that EI should strive to have a balance between incentives to work and compensation for being unemployed.

The Canadian Construction Association advocated allowing unemployed construction workers to be eligible to receive an advance from their approved benefit of up to $2,000.

The Canadian Union of Public Employees encouraged ending the Social Security Tribunal and advised restoring the following: Employment Insurance Boards of Referees, the EI
Umpire, the Canada Pension Plan (CPP) and Old Age Security (OAS) Review Tribunals, and the Pensions Appeals Board in an effort to restructure the system.

6. Immigration and Border Services

Witnesses provided testimony with regard to individuals immigrating into Canada, as well as the processes that all individuals face when traveling or entering into the country.

The Canadian Airports Council and the Greater Toronto Airports Authority recommended that additional funding be allocated to the Canada Border Services Agency (CBSA), as travel is an important aspect to Canada’s trade and tourism. The Greater Toronto Airports Authority also requested that additional funding be allocated to the Canadian Air Transport Security Authority (CATSA) for this reason, as well as advocated in favour of the implementation of a federally mandated level of service for border screening. Similarly, the Atlantic Canada Airports Association felt that the system for security screening at Canadian airports should be strengthened. Also speaking on this topic, the Tourism Industry Association of Canada highlighted that the government should invest in new technologies to accelerate the move towards mandatory biometrics information collection at the country’s borders.

The Toronto Region Board of Trade noted that the border remains a major impediment to businesses that rely on an integrated North-American supply chain, and that the government should speed up improvements to border infrastructure.

With respect to immigration, the Canadian Chamber of Commerce noted that express entry program should be improved in order to address skills gaps in the Canadian workforce. The Toronto Region Board of Trade believed that the government should create a “global skills strategy” that includes new work permit exemptions, a two-week processing time for certain high-skilled workers and the creation of a “global talent stream” in order to attract world-leading talent to Canada.

The Atlantic Chamber of Commerce proposed that the application and processing for immigrants and temporary foreign workers should be simplified, and that the government should reduce the hurdles for international graduates to immigrate to Canada.

With respect to new immigrants to Canada, the Halifax Chamber of Commerce pointed out that additional funding for settlement services would help to retain workers in specific regions, and the Agriculture and Agri-Food Labour Task Force contended that increased outreach to new immigrants could connect them to sectors with labour shortages – such as the agricultural sector – to the benefit of the Canadian economy.
The Greater Charlottetown Area Chamber of Commerce endorsed regular summary reports on Atlantic Province immigration and the status of the Atlantic Canada Opportunities Agency's international immigration program in order to better attract, retain and integrate international immigrants into local economies.

7. The Committee’s Recommendations

In order to support the productivity of people by ensuring that their educational and training needs are met, the Committee recommends that the Government of Canada should take the following actions:

Recommendation 16
Increase Canadian students’ access to undergraduate research opportunities.

Recommendation 17
Increase funding for Indigenous students pursuing post-secondary education and increase the number of students eligible for support under the Post-Secondary Student Support Program.

Recommendation 18
Expand employment options and career transition opportunities for students through investments in incubators for student entrepreneurs at post-secondary institutions.

Recommendation 19
Support a pilot grant through the Social Sciences and Humanities Research Council of Canada, the Natural Sciences and Engineering Research Council of Canada and the Canadian Institutes of Health Research that would provide students and faculty with an incentive to develop open educational resources.

Recommendation 20
Expand funding for youth employment programs, including Canada Summer Jobs and the Skills Link program. As well, the government should require that career development learning opportunities be incorporated into all employment programs that it funds.
Recommendation 21
Continue to work with stakeholders and make targeted investments to strengthen apprenticeship and training programs in order to ensure sufficient labour resources to meet the evolving needs of the economy, including support for green trades.

Recommendation 22
Support the Atlantic Partnership for Literacy and Essential Skills by providing stable, adequate and predictable funding to their literacy programs.

Recommendation 23
Enhance existing financial literacy programs. Particular attention should be paid to the needs of specific demographic groups.

Recommendation 24
Review the Social Security Tribunal and consider restoring the following: Employment Insurance Boards of Referees, the EI Umpire, the Canada Pension Plan (CPP) and Old Age Security (OAS) Review Tribunals, and the Pensions Appeals Board in an effort to restructure the system.

C. UNDERREPRESENTED GROUPS

In their report *Policies for Stronger and More Inclusive Growth in Canada*, the OECD concluded that “policy action is needed to enable all Canadian people to be well integrated into the labour market and contribute to economic prosperity, to give all Canadian firms a chance to create jobs, enhance their productivity and disseminate innovative ideas, and to put in place strong governance structures that support inclusive growth objectives.” In commenting on underrepresented groups, the Committee’s witnesses talked about Canada’s aging population and retirement savings and identified Indigenous peoples, women, individuals with disabilities and other underrepresented groups as those for which specific federal actions could make significant improvements in their ability to contribute to the Canadian economy.
1. Aging Population and Retirement Savings

Regarding seniors, the Fraser Institute recognized the challenges associated with an aging population in both the short and long terms. The Canadian Labour Congress advocated for the development of a “national senior strategy.” Expanding public funding to assist in the development of such a strategy was suggested by the Canadian Medical Association. The Canadian Union of Public Employees also supported expanding funding to assist with long-term care of seniors.

Ag-West Biotech Inc. encouraged the government to find a way to support longer life expectancy. It offered two suggestions: increasing the age of eligibility to Old Age Security by one year or allowing small business owners to make extraordinary contributions to their Registered Retirement Savings Plans (RRSPs) when unusual events occur. The Business Council of Canada also proposed increasing the age of eligibility for Old Age Security and the Guaranteed Income Supplement from 65 to 67.

As per RRSPs, Rogers Group Financial suggested the government permit RRSP annuitants to withdraw up to $2,000 per year from their RRSP or Registered Retirement Income Fund (RRIF) tax-free to fund qualifying long-term care insurance. The Canadian Worker Co-operative Federation proposed restoring pre-2011 Co-operative RRSP rules and to
index the cap to inflation. The Investment Industry Association of Canada stressed the importance of improving tax-assisted retirement savings programs.

The Canadian Medical Association called for an all-party parliamentary international study that would examine the approaches taken to mitigate inappropriate use of acute care for elderly persons.

2. Indigenous Peoples

The Committee heard about a number of issues for Indigenous peoples. Regarding funding, Indspire recommended to increase the main agreement funding from Indigenous and Northern Affairs Canada (INAC) from $817,000 to $2,450,000 per year, with an increase of 2% annually thereafter. The North Saskatoon Business Association cautioned that this funding should be directed to actionable items rather than studies or reports. Conversely, the Conference Board of Canada stated that funding should be available to measure the progress of diversity targets and that initiatives for diversity need clear benchmarks.

The Assembly of First Nations requested funding for Indigenous peoples in numerous capacities. It listed an increase in funding from INAC for education, infrastructure, claims, climate change mitigation, additions to reserves, child welfare as well as legislative and policy review. Further, it called for an increase in funding from other federal departments. The Saskatchewan Mining Association encouraged investing in the socioeconomic capacity of Indigenous communities, and the Mining Association of Canada suggested increasing funding towards health, housing, water, education, skills and entrepreneurship. Dene Nation added to these requests by suggesting an increase in both the stability and the amount of long-term financing for Indigenous peoples.

The University of Saskatchewan, the Canadian Association for Graduate Studies, Colleges and Institutes Canada and the Federation for the Humanities and Social Sciences advocated for increased funding for Indigenous students. The Canadian Association of University Teachers urged the government to double the 2017 federal budget’s commitment to education, and Colleges and Institutes Canada proposed that the government invest in a second round of the Post-Secondary Institutions Strategic Investment Fund, and the Canadian Association for Graduate Studies called for the creation of graduate scholarships for First Nations students.

Additionally, Indspire encouraged additional investments of an additional $5 million per year for Building Brighter Futures: Bursaries, Scholarships, and Awards Program, as the current funding of the program will expire in March of 2018 and currently only meets the needs of 11% of indigenous post-secondary students.
The University of Victoria requested federal support for outreach and educational facilities of the Indigenous Legal Lodge.

The North Saskatoon Business Association proposed that the government emphasize business development education and finance for band chiefs receiving funding and create educational programs for their bands.

The Canadian Federation of Students suggested that $10 million in funding go towards the development of learning materials and language courses at the post-secondary level from the Aboriginal Languages Initiative.

Addictions and Mental Health Ontario offered to partner with Indigenous communities on mental health and addiction. As well, the Canadian Counselling and Psychotherapy Association argued for the reversal of a 2015 decision to remove Canadian Certified Counsellors from the list of approved service providers for the First Nations Inuit Health Branch program. It also asked for additional funding for the program. Additionally, the Canadian Association of Social Workers committed to continue working with First Nations communities.

Kids Help Phone supported the Truth and Reconciliation Commission of Canada Calls to Action. The Government of the Northwest Territories insisted on settling issues regarding outstanding land, and recourse and self-government agreements. Also, the University of Victoria requested working to restore the relationship between Indigenous peoples and the government, as well as building robust institutions. Colleges and Institutes Canada suggested investing $26 million per year in post-secondary institutions to support truth and reconciliation programming and “wrap around” services.

The Canadian Chamber of Commerce and the Atlantic Chamber of Commerce requested an increase in funding towards Aboriginal financial institutions. The Canadian Chamber of Commerce specifically called for additional capital for Aboriginal Financial institutions in order to assist Indigenous entrepreneurs.

The Canadian Labour Congress stressed the importance of eliminating the gap for child welfare funding for Indigenous children.

The Tlicho Government of the Northwest Territories called for acknowledgement that INAC received its proposals and requested that they be included in the 2018 federal budget.

The Mining Industry NL advocated for full participation of Indigenous peoples in mining by supporting education and training, business development partnerships and employment. Also, Colleges and Institutes Canada supported further skills training for Indigenous peoples.
In addition, Canada Without Poverty stressed the need for dedicated funding for a National Right to Food Policy with collaboration with First Nations, Inuit, and Métis peoples.

### 3. Women

In informing the Committee on women’s issues, Oxfam Canada advocated stopping a system that puts profits before people by taking steps to ensure women earn living wages. It commented that meaningful action needs to be taken to protect workers’ rights and address women’s precarious work through the following measures: modernize labour standards, adjust living wages, improve EI, and fund women’s rights organizations. The Canadian Centre for Policy Alternatives also suggested making direct investments in women’s organizations, which according to its calculations have been historically underfunded in Canada despite the important role that they play in providing expertise and research to the federal government.

The Canadian Partnership for Women and Children's Health supported expanding the Official Development Assistance Program to include women and children’s health by investing $3.5 billion before 2020.

The Canadian Association of Science Centres and the Business Council of Canada spoke about making science more inclusive by increasing participation of underrepresented groups and supporting women in science, technology, engineering and mathematics (STEM). Similarly, the Canadian Centre for Policy Alternatives advocated for investing equally in male and female dominated occupational sectors. It provided the example of instituting a living wage for home care workers.

Additionally, the Canadian Labour Congress, Oxfam Canada and the Canadian Union of Public Employees recommended introducing a pay equity legislating as a measure to close the gender pay gap in Canada. Oxfam Canada encouraged setting up an advisory council on gender budgeting in order to set clear gender equality targets. The Conference Board of Canada added that funding should be available to measure progress towards these diversity targets.

The Canadian Association for Graduate Studies encouraged starting review processes to eliminate unconscious bias against women for scholarships, research grants or fellowships.

As well, the Business Council of Canada and Oxfam Canada suggested encouraging women to join the labour force through investment in child care.
Oxfam Canada suggested that the Committee should ensure that at least 15% of witnesses for pre-budget consultations are women’s rights organizations or that their proposals are focused on gender equality.

4. Individuals with Disabilities and Other Underrepresented Groups

In commenting on issues facing people with disabilities, the Canadian Dental Association asked the government to invest in existing or lapsed provincial and territorial oral health programs for people with disabilities, while the Centre for Israel and Jewish Affairs requested that a specific portion of the 2018 budget be allocated to affordable housing for people with disability.

With regard to accessibility for people with disabilities, March of Dimes Canada advocated that the government take steps to make the accessibility criteria of the information and communications technology (ICT) systems and services mandatory for public procurement in Canada. It believed that making ICT accessibility for public procurement mandatory would demonstrate the government’s commitment to equality for people with disability and would make accessible products more affordable to the government as well as the community as a whole. The Canadian Association for Graduate Studies suggested that the Tri-Council update their funding and scholarship policies to ensure accessibility, accommodation and inclusivity of students with disabilities, including the access to essential graduate research-related activities for students with long-term disabilities.

With a focus on those with limited means, Canada Without Poverty urged the government to adopt a human rights approach to the 2018 federal budget by analyzing the effect of spending on marginalized groups. It added that the new Canadian Poverty Reduction Strategy should also use a human rights approach with dedicated funding in the 2018 federal budget. The Co-operative Housing Federation of Canada commented that the government should preserve affordability of housing co-ops for low-income households while the Canadian Home Builders’ Association said that instead of providing funding tied to specific social housing units, the government should introduce portable housing benefits that are tied to people in order to improve the mobility of lower-income families. The Northwest Territories/Nunavut Council of Friendship Centres believed that the government should conduct research into homelessness at a local level as it is one of the biggest barriers to success for their clients.

The Community Sector Council Newfoundland and Labrador called on the government to continue its effort to help lower-income Canadians access post-secondary education through the Canada Learning Bond by increasing its ceiling and indexing it to inflation.
The Canadian Labour Congress thought that the objectives of the Canadian Poverty Reduction Strategy could be achieved by measures such as strengthening employment standards and introducing a federal minimum wage in Canada. However, the Quebec Employers' Council and Restaurants Canada believed that the government should provide fiscal and tax incentives to encourage the hiring and training of marginalized Canadians.

5. The Committee’s Recommendations

Recognizing that different groups of Canadians – including children and youth, women, Indigenous peoples, persons with disabilities and seniors – have particular needs that must be met to ensure their productivity in their workplaces and their communities, the Committee recommends that the Government of Canada should ensure the implementation of the following:

Recommendation 25

In partnership with relevant stakeholders, develop and implement a pan-Canadian mentoring program to increase access for tens of thousands of vulnerable young Canadians to the benefits and impacts of mentoring.

Recommendation 26

Allocate the funding needed to develop and implement an early learning and child care system. This system should ensure that all Canadian children and families are able to access high-quality, inclusive child care services.

Recommendation 27

Address violence against women by increasing the funds allocated to the Women’s Program at Status of Women Canada, in recognition that violence against women costs the Canadian economy $12 billion per year.

Recommendation 28

Increase its investment in job training programs for Indigenous peoples and support reconciliation by providing increased funding for programs that strengthen Indigenous youth opportunities. These youth programs could include sports, culture and mentorship.

Recommendation 29

Increase and update the funding agreement between Indigenous and Northern Affairs Canada and Indspire to deliver programs focused on reducing the educational gap between Indigenous and non-Indigenous Canadians. Funding provided to Indspire should be increased annually to account for inflation.
Recommendation 30
Fulfill the Truth and Reconciliation Commission’s calls to action by providing the University of Victoria with financial support for an Indigenous Legal Lodge. This support should be delivered through Indigenous and Northern Affairs Canada.

Recommendation 31
Provide support for the Northwest Territories/Nunavut Council of Friendship Centres.

Recommendation 32
Allocate funding to affordable housing for people with disabilities. As well, the government should establish a plan that would ensure that 5% of all federal affordable housing investments are directed to support people with developmental disabilities.

Recommendation 33
Allocate funding to existing or lapsed provincial/territorial oral health programs for vulnerable populations.

Recommendation 34
Adopt a “whole of government” approach in developing a national seniors strategy. The strategy should include palliative and end-of-life care.

Recommendation 35
Increase funding for multiculturalism programs that support community capacity building, enact a national plan against racism, promote inter-faith dialogue, and support the fight against racism and discrimination.

Recommendation 36
Work towards eliminating the gap for child welfare funding for Indigenous children.

Recommendation 37
Introduce pay equity legislation for federally regulated sectors and work with the provinces/territories as well as private sector stakeholders to close the gender pay gap in Canada.
In launching its pre-budget consultations in advance of the 2018 federal budget, the Committee posed the following question: What federal measures – such as those that would help businesses to undertake research, innovation and commercialization – would help businesses to be more productive and competitive?

A. TAXATION AND REGULATORY REQUIREMENTS

According to the OECD’s working paper How do Taxes Affect Investment and Productivity?: An Industry-Level Analysis of OECD Countries, taxes can have an effect on countries’ material living standards by affecting the determinants of GDP per capita, labour, capital and productivity. In commenting on business taxes and regulatory issues, the Committee’s witnesses pointed out that corporate taxation, the small business tax rate, accelerated capital cost allowance, excise tax, carbon pricing, and modernization and red tape reduction are important factors that contribute to the productivity and competitiveness of Canadian businesses.
1. Corporate Taxation

Figure 10 – Taxes on Corporate Profits as a Percentage of Gross Domestic Product, G7 Countries, 2000 and 2015 (%)

Note: The Organisation for Economic Co-operation and Development defines taxes on corporate profits as taxes levied on the net profits (gross income minus allowable tax reliefs) of enterprises. It also covers taxes levied on the capital gains of enterprises. This indicator relates to government as a whole (all government levels). 2015 is the latest year for which data are available.


The Confédération des syndicats nationaux requested that the government adopt the new international standard for automatic exchange of financial account information that seeks to end banking secrecy as well as the standard that seeks to end base erosion and profit shifting. It also stressed the need to amend the legislation governing tax information exchange agreements (TIEA) and tax conventions, especially the agreement between Canada and Barbados, to prevent Canadian companies from using tax havens to repatriate dividends tax-free. The Canadian Union of Public Employees proposed that the federal corporate income tax rate be restored to the 2006 level of 21%.

In commenting on the overall corporate tax burden, Restaurants Canada advocated for an overall tax reduction for small and medium-sized businesses. The North Saskatoon Business Association asked the government to implement a growth-friendly tax policy.
The Quebec Employers' Council recommended that, if the government reduces or eliminates some tax credits or other forms of tax relief following an assessment of their effectiveness, it should reduce the general tax rate correspondingly. 3M Company Canada suggested that the government should change the corporate tax rules to give tax-exempt status to the portion of corporate income that is retained to reinvest into new capital.

When discussing a possible American tax reform, the Montreal Economic Institute asked the government to counter the American reform by introducing a form of proportional taxation based on the 10% rate for small businesses so that one single federal rate remains for all Canadian businesses.

Speaking on the taxation of online businesses, the Canadian Union of Public Employees spoke about the need to tax e-commerce companies with operations in Canada in order to level the playing field. The Quebec Employers' Council thought that the government should adapt to new trade technologies and work to collect lost tax revenues from online sales. The Hotel Association of Canada offered to work with the government to conduct a review on tax policies for the short-term rental industry. The Board of Trade of Metropolitan Montreal believed that the issue of the taxation of e-commerce needs be treated as a matter of urgency to encourage deep reflection.

Witnesses from across Canada representing small and large businesses in a wide range of sectors and regions spoke about federal tax credits in relation to competitiveness and productivity. The Canadian Federation of Independent Business called for the reintroduction of a hiring or training tax credit while the Investment Industry Association of Canada explained that the implementation of a broadly based, market-driven tax incentive would enable small and mid-sized businesses to grow, innovate and create jobs in Canada.

The Canadian Chamber of Commerce proposed to make British Columbia’s investment tax credit a national program in order to grow the community of angel investors and incent them to do more. Further, to boost the competitiveness and productivity of local firms, the Burnaby Board of Trade encouraged investment in new equipment, technology, machinery and software, including by helping businesses overcome potential upfront financial barriers to making these types of capital investments. Noting that only 1.4% of Canadian medium-size companies become large businesses, which are a key driver of workforce productivity, job growth, and business efficiency, the Calgary Chamber of Commerce suggested creating a federal investor tax credit, similar to those in certain provinces, that would be equal to 30% of investment against federal taxes to encourage greater capital investment in Canadian small and mid-sized companies.
The Saskatchewan Economic Development Association asked the government to preserve tax incentives for farm operations and rural businesses to support the growth of the agricultural industry and support rural economies. Mining Industry NL explained that by providing Canadians with a strong incentive to continue to invest in mineral exploration activities, it would be possible to support the advancement of new discoveries through to mining projects, and asked that mineral exploration tax credit be renewed for a period of three years and that flow-through shares be maintained to ensure continued interest and investment in the sector. The Northwest Territories and Nunavut Construction Association called for an investment tax credit for businesses that invest in equipment to modernize their fleets and reduce GHG emissions.

The Quebec Employers' Council drew attention to the downward trend in investments in the area of scientific research and experimental development (SR&ED) tax credits and suggested that its impact be reviewed. It also voiced support for private investment and R&D by referring to the Quebec tax incentives on patents, which encourages the marketing and manufacturing of innovations and called for federal refundable R&D tax credits for large corporations as well as an increase in the accelerated deduction of capital costs for eligible investments.

The Atlantic Chamber of Commerce requested an increase in venture capital tax credits to support companies, reduce compliance costs and promote economic growth. 3M Company Canada suggested extending the current Atlantic Investment Tax Credit across Canada and raising the credit level from 10% to 25% of eligible expenses in order to improve Canada’s manufacturing productivity and competitiveness. It also argued that reducing manufacturers’ federal corporate tax rate from 15% to 12% through the creation of a national manufacturing and processing tax credit would make Canada a more attractive place to locate manufacturing activities.

The Atlantic Institute for Market Studies insisted that entrepreneurs ought to be taxed less to improve their productivity, and the Windsor-Essex Regional Chamber of Commerce stated that the government should offset some businesses’ costs to help them compete with lower-tax jurisdictions.

2. Small Business Tax Rate

In regard to small business tax rate, the Canadian Cable Systems Alliance, Restaurants Canada, the Canadian Federation of Independent Business, and the Calgary Chamber of Commerce advocated that the small business tax rate be reduced to 9%.

The Canadian Chamber of Commerce and the Calgary Chamber of Commerce also suggested that the threshold for the small business tax rate should be increased from
$500,000 to $1,000,000. The Sarnia Lambton Chamber of Commerce requested that the GST/HST tax filing threshold for small businesses be increased from $30,000 to $50,000 and that it be indexed to inflation.

In discussing the eligibility of the small business deduction, the Canadian Federation of Independent Business urged government not to implement policies that narrow eligibility for the small business deduction. It also believed that the rules should be modified for self-storage facility and campground owners operating active businesses so that they are not denied benefits offered to other small business owners. The Canadian Vintners Association called for the elimination of the small business tax deduction qualifying asset test for the agriculture and agrifood industry. The Greater Vancouver Board of Trade testified that there is a sacrosanct relationship between government and small business and the government should not further dictate how small businesses are operated.

The Confédération des syndicats nationaux remarked that, in order to achieve tax fairness, the government should eliminate the use of the lower small business tax rate by wealthy individuals to reduce their own taxes.

3. Accelerated Capital Cost Allowance

According to the Atlantic Chamber of Commerce and the Canadian Chamber of Commerce, a one year 100% write off on capital investments is needed. The Chemistry Industry Association of Canada suggested this write off happen for a minimum of one full business cycle to allow for upgrading resources into manufactured products. It further advised that the 10-year extension of the accelerated capital cost allowance for manufacturing and processing should become permanent. This permanent tax structure was also suggested by 3M Company Canada and Canadian Manufacturers & Exporters.

The Railway Association of Canada highlighted the need for the government to introduce an accelerated capital cost allowance measure to encourage the investment in railway track and related property.

The Canadian Construction Association suggested an increase from 30% to 50% in the permissible depreciation rate for Class 38 assets in order to improve the overall construction sector productivity.

Canadian Manufacturers & Exporters encouraged extending the current Atlantic Investment Tax Credit program across Canada and raising its level to 25% from 10% of eligible expenses.
4. Excise Tax

With regard to issues related to the excise tax on alcohol, Restaurants Canada, Beer Canada and Spirits Canada supported the elimination of the provision that indexes the excise tax on alcohol to inflation. The Canadian Vintners Association argued that there needs to be a review of the structure of excise tax on alcohol while Restaurants Canada thought that an analysis on the economic impact of the annual indexation of the excise tax on alcohol should be conducted.

Spirits Canada also advocated for a reduced excise tax rate on spirit producer’s first 100,000 litres of pure alcohol sold in Canada each year.

In discussing excise tax on sugary drinks, the Coalition québécoise sur la problématique du poids called on the government to impose a tax on sugary drinks and use the collected revenues to prevent obesity and chronic diseases. However, the Canadian Beverage Association believed that the government should refrain from implementing such a tax on sugary drinks citing Mexico’s experience as an example of the ineffectiveness of this tax.

The Hotel Association of Canada asked the government to amend the Excise Tax Act to compel the short-term rental industry to charge and remit GST/HST on the service fee they levy on hosts and guests and to pay income tax on their Canadian activities.

The Canadian Construction Association reasoned that while the Gas Tax Fund being indexed at 2% provides municipalities with reliable funding, improvements to the fund should be made to cover inflation and population growth between census years.

5. Carbon Pricing

Business associations raised concerns about carbon pricing; for example the Air Transport Association of Canada emphasized its opposition to the federal carbon tax by explaining that fuel cost increases are impediments to their industry’s competitiveness.

The Northwest Territories and Nunavut Chamber of Mines explained that use of greener fuels in the north is limited and that the adoption of a carbon tax should be reprieved until northern infrastructures can catch up. Quebec’s Green Fund was identified by the Railway Association of Canada as an example of how to redirect carbon revenues into rail infrastructure. On the issue of using ecofiscal policies to raise new government revenues, the Quebec Employers’ Council warned that these revenues should instead be used to promote certain behaviours and environmental objectives. It argued that additional carbon tax obligations should not be placed on top of the Québec Cap and Trade System for Greenhouse Gas Emissions Allowances.
Implementation of a “made in the north” alternative to the carbon tax was called for by the Northwest Territories Chamber of Commerce while expressing concerns about mobility problems that would be exacerbated with a carbon tax and contribute to stagnant productivity growth in the Northwest Territories.

6. Modernization and Red Tape Reduction

Certain witnesses commented on the need to modernize federal processes and reduce red tape in order to improve the productivity and competitiveness of Canadian businesses. For example, the Canadian Home Builders’ Association and the Halifax Chamber of Commerce believed that the government need to address regulation and red tape delays so that the business community can receive timely customer service and be consulted early in the regulatory process. Food and Consumer Products of Canada urged the government to modernize regulations and study the impact of new regulations to ensure that they are forward-looking, factual and supportive of both innovation and growth.

In discussing ways in which the administrative burden can be ameliorated, the Toronto Region Board of Trade argued that the government should recommit to the “one-for-one rule,” which mandates the removal of one regulation for every new one introduced as a way to reduce inefficient and obsolete regulations. The Canadian Federation of Independent Business thought that the one-for-one rule should be broadened to include guidelines, policies and legislation in addition to regulations. It also proposed that the government should create incentives and rewards to encourage public servants’ red tape reduction efforts. Furthermore, it shared that, in order to understand the total amount of red tape small businesses are facing, a more comprehensive baseline measure of the total number of rules that can be tracked over time should be implemented.

The Association of Consulting Engineering Companies - Canada pointed out that clear and efficient regulatory approval regimes could be achieved by harmonizing federal and provincial approval processes.

The Canadian Federation of Independent Business commented on regulatory barriers between jurisdictions and suggested that the government focus its red tape reduction efforts on five areas: corporate registration, food inspections, transportation regulations, professional and trade licensing, and workers’ compensation and occupational health and safety.

The Canadian Federation of Independent Business believed that the government should address customer service levels for small businesses by consulting broadly with
Canadians on methods of “red tape” reduction in order to gather ideas for both simplifying existing rules and improving government customer service.

7. The Committee’s Recommendations

In order to ensure that the tax measures applicable to Canadian businesses contribute to productivity and competitiveness, the Committee recommends that the Government of Canada take the following tax-related actions:

Recommendation 38
Facilitate decision-making in the mineral sector by renewing the Mineral Exploration Tax Credit for a three-year period.

Recommendation 39
Consider the creation of an investor tax credit in order to build capital investment and increase the productivity of Canada’s small and medium-sized businesses.

Recommendation 40
Recognize the income earned by campgrounds and storage facilities as “active business income” for the purpose of determining eligibility for the small business deduction.

Recommendation 41
Limit the underground economy through the creation of a home energy retrofit renovation tax credit.

B. TRADE AND BUSINESS SUPPORTS

As stated in the Innovation, Science and Economic Development Canada report SME Profile, Canada Small Business Financing Program Borrowers, small and medium-sized enterprises (SMEs) are significant drivers of economic growth and employment within Canada's economy. The Advisory Council on Economic Growth indicated that SMEs need support in the area of international trade. Furthermore, they outlined that “economies active in international trade ... benefit from bigger inflows of foreign direct investment (FDI) in production facilities, research labs, distribution centers, office buildings, and the like. These inward FDI flows often embody the latest and best technologies and therefore enhance Canada’s productive potential.” In commenting on these issues, the Committee’s
witnesses highlighted trade, specific federal business supports and intellectual property as key factors that contribute to the productivity and competitiveness of Canadian businesses.

1. Trade

Figure 11 – Canadian Exports by Country, 2016 (%)

Source: Figure prepared using data obtained from: Government of Canada, “Trade Data Online,” accessed 17 November 2017.

Many witnesses talked about a number of trade-related issues. For example, CropLife Canada and the Calgary Chamber of Commerce advocated for the removal of trade barriers while the Canadian Chamber of Commerce urged the government to improve the flexibility of the CanExport Program. The Board of Trade of Metropolitan Montreal stressed that measures in place to support businesses in international trade must be consistent instead of changing with each government-organized mission.

Regarding recent renegotiation of the North American Free Trade Agreement (NAFTA), 3M Company Canada, the Greater Charlottetown Area Chamber of Commerce, the Confédération des syndicats nationaux, the Board of Trade of Metropolitan Montreal, the Windsor-Essex Regional Chamber of Commerce, Food & Consumer Products of Canada, the Canadian Urban Transit Association, the Saskatchewan Mining Association and the Business Council of Canada expressed their concerns over the limited progress
achieved since the beginning of the negotiations and stressed the importance of reaching a new agreement that benefits all three countries.

More specifically, the Confédération des syndicats nationaux asked the government to ensure that softwood lumber is included in the agreement as a condition for the renegotiation while 3M Company Canada underscored the importance of the absence of any trade retaliation or border adjustability measures. With 6,000 people commuting from Windsor-Essex to Michigan for employment, the Windsor-Essex Regional Chamber of Commerce requested that the government ensure certainty in terms of work visas during the renegotiation of NAFTA. Food & Consumer Products of Canada commented that the government should conduct the negotiations with the objective of increasing Canadian value-added products and jobs while the Canadian Urban Transit Association called on the government to pursue the goal of national treatment for Canada-based products. The Business Council of Canada identified several opportunities for modernizing NAFTA in the following areas: intellectual property, e-commerce, the treatment of state-owned enterprises, competition rules, sanitary and phytosanitary measures, telecommunications, customs procedures, labour, environment, procurement and regulatory co-operation. It also suggested that, in seeking to renew NAFTA, the government should strive to improve energy security, promote greater energy co-operation, increase access to lower-carbon energy sources and regulatory co-operation in order to bolster the competitive position of the North American industry. The Board of Trade of Metropolitan Montreal believed that the government should develop a “plan B” in case the NAFTA negotiations fail. The Mining Association of Canada supported greater liberalization of trade through the new agreement.

In light of the NAFTA renegotiation, many witnesses pointed out the need for Canada to diversify its international trade markets. The Board of Trade of Metropolitan Montreal, the Business Council of Canada and the Quebec Employers’ Council encouraged the government to engage in talks for trade agreements with Asian economies such as Japan, South Korea, China and India.

In terms of implementation of the Canada-European Union Comprehensive Economic and Trade Agreement (CETA), the Canadian Chamber of Commerce urged the government to use resources to ensure the implementation of CETA and begin the negotiation of a trade agreement with the United Kingdom. The Toronto Region Board of Trade proposed that the government partner with chambers of commerce and industry associations to inform small and medium-sized enterprises of the opportunities and benefits of CETA.

The Canadian Chamber of Commerce and the Halifax Chamber of Commerce requested that the government include more trade-enabling infrastructure as part of its
infrastructure investment plan. The Canadian Vehicle Manufacturers’ Association and the Canadian Chamber of Commerce asked the government to continue investing in trade corridors while the North Saskatoon Business Association supported the development of trade corridors outside of Canada’s largest metropolitan centres.

In commenting on inter-provincial trade barriers, the Northwest Territories and Nunavut Construction Association and the North Saskatoon Business Association encouraged the government to work with provincial and territorial governments to remove trade barriers to doing business between provinces and territories. Restaurants Canada suggested that the government ensure Canadians’ right to the free flow of goods and services including alcohol, and work to reduce interprovincial non-tariff trade barriers on alcohol.

The Canadian Produce Marketing Association insisted that in response to the loss of preferential access to the dispute resolution mechanism under the U.S. Perishable Agricultural Commodities Act (PACA), the government must take immediate action to create a PACA-like deemed trust to re-establish the preferential access thereby increasing the industry’s competitiveness. The Toronto Region Board of Trade recommended that the government partner with its World Trade Centre Toronto (WTC-T) to expand its trade education services nationally to prepare more Canadian firms for international trade.

2. Federal Business Supports

With respect to ways that the government can support Canadian businesses, the Canadian Beverage Association shared that the government needs to ensure that regulation, policy, and taxation measures are principle based, science based and equitable. The Quebec Employers’ Council supported Canada maintaining a very attractive fiscal and regulatory business environment for all corporations.

The Northwest Territories and Nunavut Construction Association proposed the development of a federal navigator service to assist businesses in accessing the appropriate federal programs, services, and funding. Additionally, the Association of University Research Parks Canada speculated that a standardization program could be developed towards the consolidation of information, standardization, benchmarks and metrics necessary to maximize business outcomes and potential economic impacts to Canada.

Speaking on ways to foster innovation in Canadian businesses, the Canadian Vehicle Manufacturers Association noted that the innovation policy framework must remain responsive and sensitive to the competitive needs of the sectors to support the attraction of investments. The Atlantic Chamber of Commerce encouraged the
government to engage businesses in the development of Canada's innovation strategy in order to reduce the compliance burden and promote economic growth.

The Association of Canadian Faculties of Agriculture and Veterinary Medicine insisted that the government should provide initial funding to develop an innovation marketplace to enhance collaboration between the private sector and universities.

With respect to the Strategic Innovation Fund, which allocates repayable and non-repayable contributions to businesses of all sizes to spur innovation in Canada, Canadian Manufacturers & Exporters suggested that it be expanded to $2 billion per year, be made a permanent program, and that half of those funds be earmarked for innovations tied to the manufacturing sector. Furthermore, it pointed out that the Strategic Innovation Fund should be expanded to include tax credits for process improvements and software purchases.

The Canadian Association for Graduate Studies contended that the government should provide predictable and stable funding to the Canada Foundation for Innovation in order to support high calibre world-class research in universities, colleges, research hospitals and non-profit research institutions, as well as mandate the Canadian Foundation for Innovation to undertake regional analysis of the impact of the rules around matching funds to address unintended regional biases.

Speaking about the commercialization of Canadian ideas, Polytechnics Canada believed that the College and Community Innovation Program should be consolidated within Innovation Canada in order to improve businesses’ access to polytechnic innovation capability, and that a “regional commercialization voucher program” should be created to stimulate regional innovation and deepen industry-academic ties. The Canadian Produce Marketing Association added that a “commercialization funding strategy” should be developed that is consistent with the principles of trust and transparency in order to help bring new products to market and grow the Canadian economy. The Conference Board of Canada reasoned that improvement in commercialization could be achieved through additional funding for programs that bring researchers together with industry, like the grants from the Natural Sciences and Engineering Research Council of Canada (NSERC).

The Business Council of Canada noted that the government ought to prioritize industry-led innovation initiatives that match public funds with private investment, and that these initiatives should be selected based on merit through an open process that is independent from political influence.
With respect to the government’s Innovation Supercluster Initiative, which aims to support certain “business-led innovation superclusters with the greatest potential to energize the economy and become engines of growth,” the Board of Trade of Metropolitan Montreal remarked that the next budget should identify ways to expedite the projects that have been submitted in the supercluster initiative, so as not to miss out on opportunities for growth. The Toronto Region Board of Trade expressed that Canada must focus on improving and scaling up existing areas of strength within the Innovation Supercluster Initiative in order to generate the greatest economic return for the investments made.

Speaking about specific superclusters, the Confédération des syndicats nationaux thought that additional innovation superclusters could be created and funded, such as the forestry bio-products industry. Bruce Power promoted further investment in the nuclear industry supercluster, while the Forest Products Association of Canada supported the implementation of the recent budget announcement relating to the transportation and innovation superclusters.

With respect to direct investment the government could make in building the Canadian economy, the Canadian Chamber of Commerce pointed out that the government should make investments in venture capital in order to improve the return of private sector investments and leverage the funding for entrepreneurs. Canadian Manufacturers & Exporters thought that the government should increase direct investment in high-potential sectors by creating a risk-sharing funding program aimed at improving productivity and accelerating the commercialization of innovative products. The Council of the Great Lakes Region believed that manufacturing, sustainable food production, and services like tourism were examples of such high potential sectors.

Speaking on SMEs, the Association pour le développement de la recherche et de l’innovation du Québec claimed that programs that encourage collaboration between large companies and SMEs ought to be implemented federally, similar to programs already operating in Quebec. The Canadian Federation of Independent Business told the Committee that there ought to be better communication with SMEs on government programs, and the Conference Board of Canada suggested that fast-growing SMEs should be the focus of government investment in order to enhance Canada's productivity.

With respect to federal support for incubators, which are organizations dedicated to supporting the growth of new and early-stage businesses, the Canadian Chamber of Commerce observed that the government should invest in incubators that specifically foster the acceleration of learning and innovation. The Northwest Territories/Nunavut Council of Friendship Centres indicated that the government should work with
friendship centres to create more business incubators and provide additional support for small businesses, entrepreneurship training and start-up funding. Colleges and institutes Canada welcomed investment in incubators for student entrepreneurs at colleges and other institutes to expand employment options for young graduates and career transition opportunities for mature learners.

3. Intellectual Property

The Association francophone pour le savoir thought that the federal government should adopt an intellectual property (IP) policy that creates a virtuous cycle of the production and dissemination of knowledge, with research and innovation feeding each other, in order to position Canada as a global leader of the knowledge economy. As explained by the Association francophone pour le savoir, improvements should also be made to the Canada Foundation for Innovation (CFI) program to facilitate adequate funding access for both small and large projects. Stem Cell Network also stressed that policy links are missing between discovery research, intellectual property and full-commercialization discoveries and, as a result, problems in access to venture capital, healthcare therapy delivery, infrastructure and the clinical trials regulatory burden make the establishment of biotech companies throughout the regenerative medicine ecosystem difficult. The Canadian Institute of Nuclear Physics spoke about the need to implement the recommendations of the report on Canada's Fundamental Science Review (also known as the 2017 Naylor Report) highlighting the need to update Canada’s intellectual infrastructure in order to generate more prosperity.

The Association of University Research Parks Canada remarked that development of a deeper understanding of the intellectual property available in Canada throughout its academic institutions and federal departments would help overcome barriers to commercially viable opportunities and growth, and therefore suggested the creation of a “national intellectual property inventory mapping and matchmaking program.”

To help Canadian businesses and researchers improve on the crucial step of commercializing their innovations and intellectual property, the Intellectual Property Institute of Canada thought that launching a “commercialization coupon” would provide an incentive for adequate planning. It also highlighted the possibility of providing subsidies to help new innovators obtain their first patents.

In relation to intellectual property the Canadian Chamber of Commerce suggested the creation of a sovereign patent pool and called for the development of an industry-led certification that would encourage protection of Canada’s innovation in the digital marketplace.
The Intellectual Property Institute of Canada suggested that business income derived from intellectual property should be taxed at a lower rate than regular income in order to create an “innovation box.” The concept of an innovation box was mentioned by several witnesses from the business sector, including the Canadian Chamber of Commerce which referred to the Netherlands’ experience with the concept, and explained that an “innovation box regime” could broaden the tax base and increase the number of high-value jobs in Canada. Similarly, the “innovation box” was viewed by BIOTECanada as a means to support a company’s early stage growth by providing reduced tax rates on revenues earned from commercial activity relating to a company’s intellectual property, and it was referred to by the North Saskatoon Business Association as a “patent or innovation box,” which could support commercialization, encourage entrepreneurship and grow the economy while adding value to society. The Chartered Professional Accountants of Canada promoted an “IP trade and made in Canada” innovation box that would provide a preferential tax rate on income derived from intellectual property in order to encourage research and development in Canada, and encourage Canadian businesses to develop, commercialize and retain patents in Canada.

The Canadian Music Publishers Association suggested that the Copyright Act is due for a comprehensive review with the arrival of new technologies and music services. It prioritized three changes including the revision of exceptions in the Copyright Act that reduce the compensation for rights holders, a solution to the issues regarding the process and output of the Copyright Board, and extension of the term of copyright to the life of the author plus 70 years.

4. The Committee’s Recommendations

Recognizing the importance of research, development and commercialization in contributing to the productivity and competitiveness of Canada’s businesses, the Committee recommends that the Government of Canada should:

Recommendation 42
Consider becoming the world’s leading producer of artificial intelligence in the agricultural and agri-food sector.

Recommendation 43
Ensure that the Stem Cell Network receives stable and predictable funding for translational research.
Recommendation 44

Implement the Canadian Neutron Initiative, upgrade and fully utilize the McMaster nuclear reactor, and facilitate international nuclear research partnerships.

Recommendation 45

Establish incentives for researchers receiving federal grants. The incentives could include a commercialization coupon or an innovation box, and the commercial activities could include intellectual property development, market studies and/or business plan preparation.

Recommendation 46

Create a first patent program that is similar in design to that launched by the Government of Quebec. This program should assist with the expenses incurred by small and medium-sized businesses when obtaining a first patent.

Recommendation 47

Work with the Canada-Israel Industrial Research and Development Foundation with the goal of encouraging a culture of entrepreneurship in Canada. In particular, the government should support innovative start-up companies and implement best practices associated with the Israeli model.

Recommendation 48

Build on the recently concluded Canadian Free Trade Agreement and continue to reduce internal trade barriers by pursuing regulatory modernization among the provinces/territories.

Recommendation 49

Pursue bilateral, regional and multilateral trade agreements. These agreements should address non-tariff trade barriers, ensure access to new markets for Canadian agricultural products, and ensure science-based regulatory standards.

Recommendation 50

Use the Fundamental Science Review (the Naylor Report) as a framework for long-term support of science and research. In particular, the government should invest in investigator-led research, the Canadian Foundation for Innovation, applied sciences research institutions, as well as in agricultural
research. The government should also expand access to the Canadian Graduate Scholarship program.

**C. EMPLOYMENT MEASURES AND CONTRIBUTIONS**

According to the OECD report *MultiProd: The micro drivers of aggregate productivity*, “employment patterns and productivity growth play a central role in shaping the welfare of societies and the competitiveness of countries.” In commenting on employment measures and contribution issues, the Committee’s witnesses observed that business labour and skills development, employer contributions to EI and the Temporary Foreign Workers Program are factors that contribute to the productivity and competitiveness of Canadian businesses.

1. Labour and Skills Development

![Figure 12 – The Nine Essential Skills for Workers](image)

Source: Figure prepared using information obtained from: Employment and Social Development Canada, “What are essential skills?,” accessed 22 November 2017.

Some witnesses discussed labour and skills development from a business perspective. For example, Restaurants Canada commented that job training grants should be made more widely available to the restaurant industry. The Canadian Federation of
Independent Business stated that the government should ensure that training dollars address the needs of small business owners.

With a focus on incentives for businesses to train employees, the Canadian Construction Association and the Northwest Territories and Nunavut Construction Association expressed that the government should provide more robust financial support and incentives to employers engaged in apprenticeship training, and proposed that the government increase the annual value of the Apprenticeship Job Creation Tax Credit and broaden its application. The Calgary Chamber of Commerce also supported a broad tax credit for employers who offer training, post-secondary co-op placements, and internships.

In commenting on federal procurement and job training, the Canadian Labour Congress and the Canadian Apprenticeship Forum suggested that there should be a new mechanism to link procurement spending to apprenticeship training. However, the Northwest Territories and Nunavut Construction Association cautioned that the government should enhance the incentives offered to employers to train apprentices rather than mandating apprentices on federal construction projects.

With regard to collaborations in skills training, the Northwest Territories and Nunavut Construction Association proposed that government-funded entrepreneurial and business mentorship services be expanded. The Atlantic Partnership for Literacy and Essential Skills spoke about the need for collaboration between stakeholders through investment in workplace skills training. The International Association of Heat and Frost Insulators and Allied Workers asked the government to continue its support of union-based training programs.

The Canadian Labour Congress commented that the government should invest $10 million to develop and expand pre-apprenticeship training programs.

Canadian Manufacturers and Exporters suggested that the government should increase investment in employer-led workforce training, while also working with industry to attract underrepresented groups to jobs in manufacturing.

The Canadian Chamber of Commerce supported moving forward on labour market information improvement and to increase work-integrated learning by providing incentives to employers. The Committee heard about the need for enhanced labour market information across Canadian regions, including from the Atlantic Chamber of Commerce, highlighting that this would help businesses find adequate supply of skilled workers where and when they are needed. The Canadian Association for Graduate
Studies also underlined that championing the LMI Initiative would permit meaningful comparisons across jurisdictions and regions.

Hospitality Newfoundland and Labrador referred to research conducted by Tourism HR Canada to express concerns with respect to the perspective of unfilled positions in the Canadian tourism industry, but it believed that labour capacity issues could be overcome by timely labour market research as well as industry export readiness and workforce development programming. In addition, the Burnaby Board of Trade told the Committee of key priorities affecting the productivity of workers and member businesses and urged that the government focus on transportation challenges and labour mobility in its 2018 federal budget. After expressing support for the Innovation Superclusters Initiative, the Association pour le développement de la recherche et de l’innovation du Québec stressed the importance of facilitating information sharing among the federal, provincial and territorial governments in order to identify co-operation opportunities with regard to the superclusters that will be chosen.

Polytechnics Canada explained that better labour market alignment between job seekers and employers is needed and suggested to invest in a new “Skills-in-Demand” survey.

The Canadian Apprenticeship Forum asked that employer barriers related to apprenticeship training be addressed to help employers navigate the hiring process and on-the-job training as well as regulatory and educational systems. Also, in order to improve employability of Canadians, Colleges and Institutes Canada promoted enhanced incentives to employers for the retention of third and fourth year apprentices through program completion. The Canadian Produce Marketing Association suggested that a “trusted employer program” be introduced to expedite the hiring process for qualified employers who have maintained good standing with the Seasonal Agricultural Workers Program (SAWP). It also asked the government to diminish the administrative burden on companies that utilize the SAWP, mentioning that employers who have had placements approved by Service Canada should not need to reapply for this previously approved placement should the intended seasonal foreign worker be unable to complete the service.

In order to increase the number of Canadians who receive training and education through the Canada-Saskatchewan Job Grant, the Saskatchewan Association of Rural Municipalities advocated extending the job grant program to municipalities.

2. Employer Contributions to Employment Insurance

Regarding EI premiums, the Canadian Chamber of Commerce supported reducing premiums to the seven-year break even rate, which represents $1.49 per $100 of insurable earnings. The Canadian Federation of Independent Business explored
implementing a 50/50 split of the premiums between the employee and the employer. It alternatively suggested introducing a permanently lower EI rate for small businesses.

The Canadian Federation of Independent Business stressed the importance of better aligning EI training programs and initiatives with small business needs.

For its part, the Quebec Employers' Council advocated for the creation of an “employment insurance contributions credit” for training expenses, particularly for formal training associated with new investments.

3. Temporary Foreign Workers

A number of witnesses highlighted the importance of the Temporary Foreign Worker Program for Canadian businesses. For example, the Board of Trade of Metropolitan Montreal encouraged the government to set out measures that would make the hiring of temporary foreign workers easier in the upcoming budget. Similarly, the Canadian Chamber of Commerce and Greater Vancouver Board of Trade stressed that the Temporary Foreign Worker Program should be streamlined, revised and improved in order to fully deliver on the program’s potential.

After highlighting that the Canadian agriculture and agri-food sector employs 45,000 temporary foreign workers annually, the Agriculture and Agri-Food Labour Task Force called on the government to ensure that the Seasonal Agricultural Worker Program remain an identifiable and stand-alone program. Furthermore, it argued that Temporary Foreign Worker Program and the Seasonal Agricultural Worker Program should support a pathway to permanent residency for farm and food workers.

The Quebec Employers' Council remarked that the changes announced to the Temporary Foreign Worker Program should be expedited, because delays and unpredictability in the program can represent major obstacles for businesses.

4. The Committee’s Recommendations

To meet the goal of optimal worker productivity, the Committee recommends that the Government of Canada should:

Recommendation 51

Introduce a trusted employer program that would expedite the hiring process for qualified employers that have maintained good standing with the Seasonal Agricultural Worker Program.
Recommendation 52
Help Canadian businesses meet their labour force needs by improving the efficiency of the Temporary Foreign Worker program.

Recommendation 53
Invest in national mentoring programs designed to improve the employment outcomes of skilled immigrants and to encourage employers to hire such individuals. The government should also examine ways in which to establish work placements for these immigrants prior to their arrival in Canada.

D. SECTOR AND BUSINESS SPECIFIC PROPOSALS

In combination with broader federal measures, individual sectors or businesses can be targeted directly by the federal government in order to increase their productivity and competitiveness. The committee heard such proposals from various witnesses, including tobacco and electric vehicle advocates as well as representatives from the following sectors: agriculture and agri-food, air transportation, financial services, fisheries and aquaculture, forestry, mining, manufacturing, ship building, oil and gas, rail and tourism.

1. Agriculture and Agri-food

The Agricultural Institute of Canada spoke about the need to set medium and long-term agricultural research priorities and strategic direction for sustainable agricultural production by creating a national coordination body for agricultural research and innovation. The issue of cross-border knowledge spillovers in agriculture was discussed and the Agricultural Institute of Canada called on the government to improve its international science and technology cooperation policy and federal programming for agricultural science.

The Agricultural Institute of Canada asserted that it is important, for greatest success and return on investment, to invest in long-term and predictable core agricultural research and innovation through a combination of funding mechanisms – public, levy-based and private funding. Incentives that create a climate for private investment in agriculture, ranging from seed and patient capital funds to increased risk tolerance and risk-sharing mechanisms were called for by Agricultural Institute of Canada, who declared that incentives for firms to invest in R&D are widely available; for example, through existing federal tax credits, but special policy provisions and better targeted fiscal credits for agri-businesses, farmers and producers are needed to promote made-in Canada technology development, transfer and adoption. The Agricultural Institute of
Canada also suggested that tax incentives in agriculture R&D would help to advance Canadian leadership in clean technologies.

The Agricultural Institute of Canada asked to renew and expand Canada's agricultural innovation infrastructure to elevate Canada’s research capacity, and thought that policy and dissemination tools should integrate knowledge transfer activities into agricultural federal programming that supports adoption of innovations. It also explained that a “comprehensive agricultural intellectual property strategy” is needed to enable the adoption of marketable innovations resulting from agricultural research projects. To encourage the faster uptake of new technologies and bridge the gap between scientific research and commercialization, the Agricultural Institute of Canada recommended that public investment in agricultural research clusters continue to expand.

The Enterprise Machine Intelligence & Learning Initiative was concerned that Canada is missing out annual payments in terms of patent licensing and royalties and requested that problems with Canada's weak agricultural patent filing be addressed. The National Cattle Feeders' Association believed that the 2017 federal budget’s goal of growing Canada's agricultural exports from $56 billion to $75 billion by 2025 is admirable, but this goal will not come to fruition without the support of policies and programs, as the beef industry exemplifies. It cautioned that Canada's trade policies and priorities do not need to be undermined by action or even inaction on other policy fronts.

In order to make Canadians healthier and more productive, the Canadian Produce Marketing Association proposed to stimulate demand for fresh fruits and vegetables by setting a goal of increasing consumption by 20% over the next five years. The Canadian Produce Marketing Association spoke about compliance in relation to the new Safe Food for Canadians Regulations (SFCR). It suggested that better consumer protection and clear processes for industry in such areas as traceability and licensing could be achieved through greater support for cost recovery by industry. For growers, packers, shippers, wholesalers and retailers to continue investing in their workforce, it also suggested ongoing financial commitments to government departments who hold responsibility for SFCR compliance. Providing the agricultural sector with an alternative to the Perishable Agricultural Commodities Act was presented by the Windsor-Essex Regional Chamber of Commerce as a key issue to resolve for small businesses. The National Cattle Feeders' Association commended the completion of the new $3-billion Canadian Agricultural Partnership (CAP) and encouraged the government to push it ahead, by implementing the Advisory Council on Economic Growth report’s recommendation to establish a new agri-food growth council.
The National Cattle Feeders’ Association was supportive of the recommendations of the report on the Temporary Foreign Worker Program of the Standing Committee on Human Resources, Skills and Social Development and Status of Persons with Disabilities and of decisions in Budget 2017 to secure improvements to that program. However, it insisted that persistent and critical shortage of labour in the sector requires follow-up to ensure that it has ready access to the labour it needs to grow and remain competitive. The Agriculture and Agri-Food Labour Task Force proposed that an interdepartmental advisory council for the industry be developed to support improved labour availability.

2. Air Transportation

The Committee was told about issues concerning air transportation. For example, the Atlantic Canada Airports Association and the Canadian Airports Council advocated for the elimination of rent for all airports with fewer than three million passengers per year and a cap on rent for larger airports. The Quebec Employers’ Council also believed that the government should stop charging airports ground rent and return those rents to the operating authorities.

In commenting on security screening, the Canadian Airports Council and the Greater Toronto Airports Authority argued that the government should set a globally competitive service level standard for security screening by reforming the delivery and increasing the funding of the Canadian Air Transport Security Authority (CATSA). The former also asked for the expedited deployment of CATSA Plus technology in additional airports and checkpoints. The Air Transport Association of Canada commented that the business and governance model for CATSA should be reviewed and that the government should work collaboratively with CATSA to assess its operational funding needs.

On the topic of privatization of Canadian airports, the Air Transport Association of Canada voiced its strong opposition to the sale of major Canadian airports. It believed that the sale is near-sighted and will result in significantly higher costs for airlines and passengers. The National Airlines Council of Canada insisted that the discussion around airport privatization should be done in public and the Department of Finance Canada should make market surveys on this matter public so that an optimal regulatory framework can be created. The Greater Vancouver Board of Trade shared its concern over the possible share capitalization of Vancouver International Airport and explained that the costs of running the airport will increase as a result.

In terms of regional air transportation, the Atlantic Canada Airports Association requested an increase in infrastructure funding for small airports across Canada to $75 million per year. The Northern Air Transport Association asked the government to work with stakeholders to determine the priority investments that address the
infrastructure needs of remote northern airports. The Greater Toronto Airports Authority proposed that the government should work with municipal and provincial governments to improve the ground transportation connectivity at Toronto Pearson International Airport. The Toronto Region Board of Trade commented that the government needs to work with the provinces, municipalities and airport authorities to invest in improvements in airport connectivity for goods and people's movement. It also urged the government to implement a “regional airport strategy” for southern Ontario to accommodate growth at Pearson and other airports.

The Greater Toronto Airports Authority spoke about the need for the federal and provincial governments to work together to introduce dual shop duty-free stores and arrivals duty free, consistent with other jurisdictions around the world, and the Canadian Airports Council requested that the government allow airports to allow duty free sales at arrivals by amending the Customs Act.

The National Airlines Council of Canada expressed its support for recommendations outlined in the Emerson report, including phasing out airport rents, reforming the user-pay policy for air transport, and putting in place regulated performance standards for security screening.

UNITE HERE! Local 40 commented that the government should ensure that airport authorities contribute to our communities by complying with municipal planning bodies, paying an equitable share of taxes to the cities, letting local and region body play a role in setting airport improvement fees, increasing transparency on certain business ventures, and urging airport authorities to adopt responsible contractor policies with stability for outsourced workers.

3. Electric Vehicles

Clean Energy Canada welcomed the upcoming Zero-Emission Vehicle (ZEV) Strategy, which will build on the 2016 and 2017 federal budgets’ support for clean growth and reducing carbon pollution in Canada. It also highlighted that the updated and expanded ZEV technology roadmap would be helpful to assess Canada’s strengths and determine best capitalization options. Underlining that electric vehicles (EVs) will be an important technology moving forward as the industry and consumers make the transition to low carbon transportation, the Canadian Vehicle Manufacturers' Association believed that continued federal support should be provided by matching provincial government EV infrastructure funding commitments. Additional avenues for support suggested by Electric Mobility Canada consisted of granting additional funding for the purchase or lease of EVs by various departments to allow for the replacement of fossil-fuelled
vehicles each year at the end of the life of conventional light-duty vehicles or some duty trucks.

Provided Canada’s commitments to reduce its greenhouse gas emissions and to develop a Canada-wide strategy to increasing the number of ZEVs on its roads, Electric Mobility Canada thought that avenues to support electric vehicles market growth should include measures such as implementing a national outreach campaign and a web portal serving as a “one-stop-shop,” increasing the quantity and the quality of the EV experience, establishing EV showcases including mobile showcases, and developing dealership/sales centres and salesperson training, as well as launching test drive programs.

According to Clean Energy Canada, a national network of EV “discovery centres,” which could be modelled on the facility operated by Plug N Drive in Toronto, would allow interested consumers to learn about and try EVs. As explained by Clean Energy Canada, funding for a national approach to ZEV financing based on total cost of ownership could give potential EV drivers more confidence in their ability to afford such vehicles. With respect to affordability and its influence on purchase decisions, Clean Energy Canada noted that about 95% of Canadian EV sales are from the three provinces that offer rebates for the purchase of ZEVs; it argued that well-designed rebates are an important tool that should be offered to consumers coast-to-coast before ZEVs attain price parity with internal combustion engines. Electric Mobility Canada explained that current taxation system of allocating a portion of the cost of ownership (the standby charge) to the employees as a taxable benefit acts as a deterrent for the adoption of EVs, as the cost of these vehicles is generally higher than the cost of comparable conventional cars, which may discourage the purchase of EVs.

Electric Mobility Canada asked that EVs be exempted from the GST starting in 2018 and, in agreement with a priority by the Electric and Hydrogen Vehicle Advancement Program (EHVAP) of the Ontario government, also suggested that all Canadian provinces be encouraged to remove provincial sales taxes on EVs.

Electric Mobility Canada also suggested creating an Electric Vehicle Service Company (EVCO) to finance the total cost of EV ownership and to offer an all-in monthly fee for acquiring EVs, which would involve startup costs funding and a loan guarantee mechanism with financial institutions for the portion of the financing that exceeds the car payments themselves.

4. Financial Services

The Committee was reminded of the upcoming 2019 legislative review related to financial institutions, and was asked by the Canadian Credit Union Association to
consider new ways to re-establish a competitive balance between credit unions and banks in the tax system, and to dedicate permanent staff to propose or review financial sector and other policies (e.g. housing and taxation) through the lens of smaller institutions with the objective of enhancing competition.

The Canadian Credit Union Association was concerned of the large banks pre-existing economies of scale that could help them accommodate the demands of risk sharing, as well as see their competitiveness enhanced vis-à-vis credit unions and small banks if the government proceeds with proposals to introduce a mortgage insurance risk-sharing framework, and argued that an empirical justification for these proposals is lacking.

With respect to the regulatory changes to come into effect at the end of the year, the Canadian Credit Union Association expressed concerns regarding an announced restriction in the use of “banking” terminology. It explained that as a domestic alternative to the federally chartered banks in the financial services sector, credit unions have used the verbs “bank” and “banking” for decades to describe the core services offered such as deposits and loans, and to make Canadians aware of the options available to them. According to the Canadian Credit Union Association a practical solution should be adopted through an amendment to the Bank Act that would exempt credit unions from the restrictions under Section 983 of the Act.

5. Fisheries and Aquaculture

With respect to the Canadian fishing industry, the Association of Seafood Producers promoted changing the Canadian fishing model from a capture-driven model to a market-driven model or a research and value-driven model, as these alternative models allow for higher quality fish stocks, capital development, greater wealth from less resource, and more sustainable fisheries.

The Fisheries and Marine Institute of Memorial University of Newfoundland proposed that the federal-provincial cost-shared Atlantic Fisheries Fund should be focused on metrics such as increasing value per kilo of catch, increasing utilization per kilo of catch, and overall industry productivity improvements as well as the need for the fund to receive sustained investments that are comparable to similar funds in other countries, which would ensure the sector’s international competitiveness.

The Prince Edward Island Fishermen’s Association addressed the need for reduction of fishing licences under a “fleet sustainability program” as an effective way to increase the financial viability of fishing fleets.
With respect to Canada’s harbours, the National Harbour Authority Advisory Committee suggested increasing funding for core harbours in a sustainable manner that supports the growth of the commercial fishing industry without reducing the funding for non-core harbours. However, it noted that certain non-core harbours could be divested by the federal government as a cost-saving measure.

Speaking about the Canadian aquaculture industry, the Canadian Aquaculture Industry Alliance and the Newfoundland Aquaculture Industry Association expressed the need for an “Aquaculture Act” in order to bring regulatory and program certainty that would allow the sector to build on its present success, and enable it to grow and compete internationally. The former also welcomed the creation of a new, stand-alone $160 Million “Canadian aquaculture excellence and acceleration program,” to ensure sustainable growth in the sector.

The Newfoundland Aquaculture Industry Association also made a number of sector-specific proposals to the committee: removing Marine Atlantic’s priority shipping fees on fresh and live aquaculture products; reactivating the National Fish Health Management Working Group; investing in broodstock development; improving aquaculture site marking requirements; supporting aquaculture infrastructure needs and business risk management; and allowing aquaculture products to use Canada organic labelling.

6. Forestry and Mining

The Forest Products Association of Canada asked for a further investment in the shared responsibility "Forest of the Future" initiative to better understand and implement practices to reduce Canada’s greenhouse gas (GHG) emissions, and to better adapt to a changing climate. The Mining Industry NL also thought that the government should enhance its supports to the Geo-mapping for Energy and Minerals Program (GEM program) to improve our knowledge of the mining cycle, which includes geoscience, prospecting and early-stage exploration activity.

The Forest Products Association of Canada called for investments to grow market access around the world through the active and sustainable management of Canada’s forests and the expanded promotion of wood-based products. It also promoted the idea of adopting concepts used outside Canada – such as the American initiative, ReThink Wood – to promote the use of wood in the construction of new buildings in Canada.

The Mining Association of Canada called for improvements to the regulatory process of the mineral industry, including the Canadian Environmental Assessment Act, the Fisheries Act and the Navigation Protection Act. It also suggested that improving revenue sharing arrangements for royalties, mining taxes and fees between the federal
government and the provinces and territories would enhance Indigenous participation in mining.

The Saskatchewan Mining Association pointed out that the government can encourage investment through taxation, such as retaining and enhancing the Mineral Exploration Tax Credit, and applying other taxation measures to incentivize private investment in clean technology. Mining Industry NL suggested the government supply funding to develop the Towards Zero Waste Mining innovation strategy.

The Mining Association of Canada also asked for taxation changes to enhance Canadian mineral taxation competitiveness, namely by enabling all tax derived from mining to be deductible regardless of the year in which it is paid or whether it is deemed payable post-audit, as well as phasing out withholding tax rules. The Northwest Territories and Nunavut Chamber of Mines explained that mineral exploration could be enhanced by extending the mineral exploration tax credit for three years, investing in geoscience research, and settling outstanding Indigenous land claims in order to avoid further lags in exploration investments in the Northwest Territories.

The Mining Association of Canada suggested that there should be a tax exemption for corporate reorganizations performed by Canadian or foreign groups for a better allocation of capital.

The Saskatchewan Mining Association warned that the 2018 federal budget should not ignore the mining sector, which is undergoing a severe and prolonged downturn in potash and uranium prices, and explained that new costs should not be introduced because these companies have done everything they can to control their costs.

7. Manufacturing and Shipbuilding

On the topic of manufacturing and shipbuilding, the Chemistry Industry Association of Canada, the Council of the Great Lakes Region and Food & Consumer Products of Canada commented that the government should increase federal investments in advanced manufacturing and technology by using program instruments and matching provincial commitments.

More specifically, Food & Consumer Products of Canada believed that investments should include a risk-sharing funding program for high-potential firms, expansion of the Strategic Innovation Fund, increased funding for the Agri-Food Value-Added Investment Fund and a new “food innovation fund" for food and beverage manufacturers.
The Windsor-Essex Regional Chamber suggested that the government should develop and execute a manufacturing strategy that includes auto and steel.

Federal Fleet Services argued that the National Shipbuilding Strategy needs to be revised to add Canadian shipbuilding capacity and reduce the federal fleet renewal costs.

8. Oil and Gas

In informing the Committee about issues specific to the oil and gas industry, the Canadian Association of Petroleum Producers requested a recalibration of the current Canadian Development Expense (CDE) rate provision to 100% while the Confédération des syndicats nationaux expressed that tax breaks for oil and gas companies should be reduced.

Regarding the development of the oil and gas sector, the Confédération des syndicats nationaux called for the reduction of oil and gas development. In contrast, the Canadian Association of Oilwell Drilling Contractors asked the government to stand firm in the position that pipeline construction falls under federal jurisdiction, and to prioritize getting Canadian oil and gas to Canadian and world markets. It also urged the government to defend and promote the benefits of oil and gas industry and highlighted that the revenues from oil and gas industry supported Canadian social programs and Canada’s humanitarian efforts around the world. The Canadian Energy Pipeline Association requested that a bold statement should be made in the next budget about the importance of the natural resource sector to the Canadian economy, employment, government revenues, and business investment.

In terms of regulation and stability, the Canadian Association of Oilwell Drilling Contractors argued that the government should stand behind regulators and businesses by approving the construction of pipeline projects. The Canadian Energy Pipeline Association stressed that the government should commit to regulatory reform that provides both certainty and stability to the pipeline industry.

On the topic of investment in oil and gas technology, the Canadian Association of Petroleum Producers proposed an Accelerated Capital Cost Allowance (ACCA) for investment in oil and gas technology to improve environmental performance and/or efficiency. The Canadian Association of Oilwell Drilling Contractors advocated that the government should monitor oil and gas projects throughout their development and invest in the most advanced technology.
9. Rail

According to the Railway Association of Canada, rail funding should be allocated to VIA Rail’s Québec to Windsor Corridor fleet renewal project and to create a capital funding program of $365 million over seven years. It reasoned this funding would empower VIA Rail to leverage investment in fleet renewal and support shortline infrastructure investments. Further, it recommended the government ensure that public investments in passenger rail are coordinated and that intercity rail continues to provide downtown to downtown service.

Both the Quebec Employers’ Council and the Sarnia Lambton Chamber of Commerce supported the idea of investing in a high-speed rail line. The Quebec Employers’ Council suggested that the line link Quebec, Montreal, Ottawa and Toronto.

The Mining Association of Canada suggested making a robust, well-resourced, timely rail data transparency regime that is accessible to the public.

10. Tobacco

Imperial Tobacco Canada Limited made multiple recommendations to the Committee on the topic of tobacco. Regarding tax, it called for moderate, predictable, inflation-based tax adjustments on an annual basis rather than in five-year increments. It also urged the government to reconsider plain packaging on tobacco to prevent counterfeiting. Finally, it recommended that the government establish a Federal-Provincial-First-Nations task force to address illegal tobacco manufacturing.

The Canadian Convenience Stores Association suggested that – should Bill S-5, An Act to amend the Tobacco Act and the Non-smokers’ Health Act and to make consequential amendments to other Acts be adopted – the government should provide a minimum year-long implementation period for retailers to respond to the operational impact of plain packaging, and the appropriate amount of time necessary to address the current contraband tobacco market in Canada.

Quebec Employers’ Council suggested that the government must continue to combat tobacco smuggling.

The Canadian Cancer Society advocated for increasing investments in the Federal Tobacco Control Strategy to match the per capita level of funding in the United States.
11. Tourism

With regard to Canada’s tourism sector, the Tourism Industry Association of Canada, while pleased with the government’s introduction of its New Tourism Vision (NTV) for Canada, asked the government to adopt a whole of government approach to tourism policy and consult with the industry on all policy changes impacting NTV outcomes. It also proposed that the government initiate a performance-based funding mechanism to capitalize on current momentum so that Canada can achieve its NTV goal of being in the World Tourism Organization Top 10 by 2025.

In commenting on barriers to entry for international visitors, the Tourism Industry Association of Canada suggested that low-risk travellers from all Destination Canada target markets that require an entry visa be moved to the Electronic Travel Authorization Program for leisure/business travel purposes. It also elaborated on steps the government could take to increase Chinese visitors and international visitor totals, such as simplifying the visitor visa process by offering Chinese and other foreign language options and accelerating the expansion of new visa application centres (VACs) in China. In addition, with mandatory biometric information collection for visa applicants becoming mandatory, it urged the government to invest in new technologies to expedite this process.

In addressing cost competitiveness, the Tourism Industry Association of Canada called on the government to take measures for reducing the taxation placed on the tourism industry, including through the ongoing Review of the Canada Transportation Act and the removal of the GST/HST on tourism exports. Hospitality Newfoundland and Labrador argued that Marine Atlantic, a Crown ferry operator, should be funded at proper levels over an extended period to allow it to offer stability and lower costs for inbound tourism to Newfoundland and Labrador. It also drew attention to the growing short-term rental accommodation industry and stressed that the government needs to implement fair rules for the accommodation sector in Canada.

Regarding labour and skills shortage in the tourism industry, the Tourism Industry Association of Canada requested that the government offer a permanent solution to labour shortage in tourism-based regions by removing “high-skilled” and “low-skilled” categorization of tourism jobs, and granting Canadian-educated international students in tourism-related fields access to permanent immigration opportunities. Additionally, it believed that there should be support from the government regarding labour market research, industry export readiness and workforce development programming.

Restaurants Canada commented that the 2018 federal budget should include funding for a “culinary tourism strategy” and offered to be one of the private-sector partners on this strategy.
Festivals and Major Events Canada proposed a funding program for Festivals and Major Events in Canada with a budget of $225 million over five years as an investment in growth and tourism.

12. Additional Proposals from Specific Groups

With regard to the wine industry, the Canadian Vintners Association requested the introduction of a “Wine Industry Innovation Program” that would cost the federal government $36 million annually. The purpose of this program would be to help develop and grow the grape wine industry in Canada and direct this funding to SMEs.

In order to provide stimulus to the chemical sector, the Chemical Industry Association of Canada recommended the implementation of a special manufacturing and processing tax rate of 13%.

The Canadian Council of Snowmobile Organizations testified that the snow trail groomers are crucial to the continued success of snowmobiling in Canada. In order to continue to support and maintain the trail network, the organization is requesting the creation of the Groomer Replacement Program and federal investment of $40 million over the next five years.

As Canadian consumers are more conscious of what they buy and eat, and are seeking transparency from suppliers, Restaurants Canada would like to ensure that the National Farm Animal Care Council (NFACC) has sufficient funding to operate and adjust the codes of practice for farm animal welfare. It insists that the NFACC receive funding for the development and renewal of codes of practice since many of the codes have not been adjusted in the last 10 years.

During its testimony, the Sarnia Lambton Chamber of Commerce proposed the development of a “national bioeconomy strategy.” The purpose of this strategy would be to enable communities like Sarnia-Lambton to attract new businesses and develop bioeconomy clusters to promote cooperation among different stakeholders from the public and private sectors.

In light of the proposed legislative changes respecting the marketing and advertising of food and beverage products to youth in Bill S-228: An Act to amend the Food and Drugs Act (prohibiting food and beverage marketing directed at children), the Canadian Convenience Stores Association reiterated to the committee the need for consultation with retailers on the impact these changes will have on convenience stores, employees and customers. Restaurants Canada expressed similar concerns and suggested that the government conduct an economic analysis to measure the impact of any proposed
marketing restrictions on the economy and Canadians; this analysis should consider the impact of this legislation on the food, retail and restaurant sectors; the advertising, broadcasting, and media industries; sporting, artistic and cultural events; as well as charities and community activities.

Airbnb claimed that its operations in Vancouver generated $402 million in local economic activity. As a result, they encouraged the government to seriously consider ways to encourage innovation and recognize the very casual nature of home-sharing activity. Similarly, the Canadian Beverage Association asked the government to recognize that the Canadian beverage market is already evolving in a positive way and ensure that beverage industry regulatory consultations and changes are bundled together, with timely implementation to minimize costs.

The Atlantic Chamber of Commerce talked about the significant compliance burden associated with various legislations such as the anti-spam legislation. It affirmed its commitment to creating a dialogue between businesses and government with the objective of promoting economic growth.

According to the Newfoundland Aquaculture Industry Association, the Canadian Food Inspection Agency Service (CFIAS) will streamline its cost recovery program, which could result in increased fees and higher production costs. The association reasoned that the government should mitigate the impact of CFIAS’s cost recovery review on fees.

In their remarks concerning marine vessels specially designed for offshore oil and gas development, the Canadian Association of Petroleum Producers stressed that Canada is the only country in the world that is imposing import duties on these marine vessels, and urged the government to provide duty relief on the basis that there is no Canadian supply, nor sufficient work to warrant Canadian flagged vessels, and that Canadian capacity to construct these vessels is limited.

Both the Canadian Convenience Stores Association and Restaurants Canada testified in favour of reducing or capping credit card merchant fees for small business retailers, which would improve competition and reduce the price of goods and services. The latter also argued in favour of preventing the credit card merchant fees from being calculated on top of federal and/or provincial taxes.

The Association of University Research Parks Canada outlined a “soft-Landing program,” which could be developed to integrate a collaborative approach with international accelerators and parks, and sought support for digital and physical infrastructure policy development to ensure the growth and development of research and technology parks.
With respect to Co-operatives, the Canadian Worker Co-operative Federation supported the creation of a “co-operative business succession program” to support worker co-operative development, as well as an investment of $25 million into the Canadian Co-operative Investment Fund in order to help reduce the barriers that co-operative businesses face in accumulating capital.

The Community Sector Council Newfoundland and Labrador suggested that the government should acknowledge more fully the economic contribution of the non-profit sector and consider offering more support for applied research and development to support innovation within non-profit “businesses.”

Bruce Power highlighted medical isotopes as an innovative area of isotope production that could drive economic growth and create a substantial number of jobs over the coming decades.

13. The Committee’s Recommendations

Recognizing that specific sectors of Canada’s economy – including agriculture, fisheries, forestry, mining, oil and gas, chemical, manufacturing, transportation and home construction – and specific regions of the country – including Northern and remote communities – have specific needs that must be met to ensure that they are as productive and competitive as possible, the Committee recommends that the Government of Canada:

Recommendation 54

Support Canada’s aquaculture sector by creating a federal aquaculture act that would define the term “aquaculture” and recognize the importance of the sector to Canada’s economy. As well, the government should re-establish funding for the Canadian Shellfish Sanitation program to allow facilities to be re-opened.

Recommendation 55

Establish an interdepartmental advisory council for the agricultural and agri-food sector. The council, which could be comprised of Employment and Social Development Canada, Service Canada, Citizenship and Immigration Canada and Agriculture and Agri-Food Canada, should support improved labour availability for the sector.
Recommendation 56
Create a perishable agricultural commodities act (PACA) –like deemed trust in Canada.

Recommendation 57
Increase funds through its A-base budget for small craft harbours. As well, where possible, the government should consider implementing the Small Craft Harbour Divesture program to support the divesting of non-core harbours.

Recommendation 58
Examine and adapt, where appropriate, the value-driven Icelandic fisheries model.

Recommendation 59
Implement a program that would facilitate the permanent retirement of fishing licences.

Recommendation 60
Continue and enhance its commitment to the Geo-mapping for the Energy and Minerals program (GEM).

Recommendation 61
Enhance global market access for Canadian forest products.

Recommendation 62
Introduce accelerated capital cost allowance rates for investments in oil and gas technologies that improve the environmental performance and efficiency in Canada’s oil and gas sector.

Recommendation 63
Look to using the Strategic Innovation Fund that was announced in the 2017 federal budget to make incremental investments in selected economic sectors. These sectors should include Canada’s chemical and related manufacturing sectors.
Recommendation 64
Consider making the 10-year extension of the accelerated capital cost allowance rates permanent for manufacturing and processing sectors. As well, the government should broaden the coverage of eligible capital assets.

Recommendation 65
Limit rising passenger and operational costs by preventing the privatization of Canadian airports.

Recommendation 66
Support the air transportation sector by:

a) Introducing duty-free stores upon arrival from international flights.

b) Establishing limits on rents at Canada’s airports.

c) Developing a plan designed to lead to full reinvestment of rents paid into Canada’s airports.

d) Allocating all revenue from the Air Travelers Security Charge to the Canadian Air Transport Security Authority. These funds should be used to ensure that Canada can establish globally competitive service level standards for security screening, that the Canadian Air Transport Security Authority is accountable for meeting these standards, and that the CATSA+ screening technology is deployed – on an expedited basis – at additional checkpoints and airports throughout Canada.

Recommendation 67
Support the national railway network by creating a capital funding program for shortline railways.

Recommendation 68
Support VIA Rail’s Quebec City-Windsor Corridor fleet-renewal project and proceed with its procurement process.
Recommendation 69
Support the tourism sector by working towards the common goal of becoming one of the top 10 most visited countries in the world. This should include a focus on simplifying visa rules and applications for visitors by taking a “whole of government” approach.

Recommendation 70
Provide targeted and dedicated investments in tourism infrastructure associated with Canada's national parks and heritage sites.

Recommendation 71
Consistent with its national zero emission vehicle strategy, grant and allocate additional funding for the replacement, purchase or lease of electric vehicles by various departments each year.

Recommendation 72
Allow credit unions to use the verb “bank” or “banking”.

Recommendation 73
Introduce a Wine Industry Innovation Program to help develop and grow the grape wine industry in Canada.

Recommendation 74
Support the agricultural research and innovation sector by providing long-term and predictable core investments to further encourage educational partnerships and private sector funding.
CHAPTER FOUR: GOVERNMENT

In conducting its hearings on the pre-budget consultations in advance of the 2018 federal budget, the Committee also heard proposals that were not targeted at individual or business productivity and competitiveness specifically; rather, these proposals may affect both individuals and businesses equally, or be broader government policy measures intended to improve the economic or social health of the country.

A. ECONOMIC AND FISCAL POLICY

In its report *Canada at the IMF and World Bank Group 2016–17*, the Department of Finance Canada indicated that “fiscal policy should be used flexibly and be growth-friendly, prioritize high-quality investment, and support reforms that boost productivity, provide opportunities for all, and promote inclusiveness, while enhancing resilience and ensuring that public debt as a share of GDP is on a sustainable path.” In commenting on economic and fiscal policy, the Committee’s witnesses suggested that the government could improve the productivity and competitiveness of the Canadian economy as a whole by addressing issues respecting public finances, tax reform, capital gains tax, partnerships and procurement.
1. Public Finance

Figure 13 – Federal Budgetary Balance as a Percentage of Gross Domestic Product, 2000–2001 to 2016–2017 (%)

Note: Surpluses are represented in green and deficits are represented in gray.

Source: Figure prepared using data obtained from: Department of Finance Canada, “Fiscal Reference Tables - September 2017,” Table 2, p. 10, accessed 20 November 2017.

The Committee was informed of concerns for the government to balance the budget by the Business Council of Canada, Quebec Employers' Council and the Conference Board of Canada. By the same token, the Investment Industry Association of Canada, Chartered Professional Accountants of Canada and Canadian Federation of Independent Business emphasized having a balanced budget and went further to propose that a clear plan was required to achieve this goal. The Toronto Region Board of Trade also urged that, while short-term deficits may be necessary, the government needs to release a plan to bring it back to balance to ensure business confidence.

The Board of Trade of Metropolitan Montreal suggested the government maintain a surplus of $3 billion to $6 billion as a cushion to be ready for all eventualities.

The Association of Canadian Financial Officers highlighted the need for the public service to design and conduct departmental spending reviews. It also suggested that the government should draw on the public service to strengthen federal financial reporting standards.
2. Tax Reform

While some witnesses testified on the subject of general tax reform, other witnesses expressed their opinion on the consultation document entitled Tax Planning Using Private Corporations released by the Department of Finance Canada on 18 July 2017. The proposed measures would be generally applicable to the tax planning strategies currently available to Canadian-controlled private corporations (CCPCs). The proposed measures were focused on the following:

- income sprinkling using private corporations;
- holding a passive investment portfolio inside a private corporation; and
- converting a private corporation’s regular income into capital gains.

In response to these proposed measures, the Committee heard both opinions in favour and against. For example, the Canadian Chamber of Commerce, Advocis, The Financial Advisors Association of Canada, the St. John's Board of Trade and Restaurants Canada voiced their opposition to the current tax reform proposals, as they believed they would have a negative effect on Canadian businesses in areas such as business growth, intergenerational transfers and long term business investment planning. These groups also noted the current tax reform proposals were complex and required more time to be fully understood by Canadian businesses.

In support of these tax reform measures, the Canadian Labour Congress believed these measures would eliminate tax breaks for the wealthy and generate additional government revenues that could support investments in housing, Indigenous communities and social programs. It also supported the elimination of pension income splitting, the stock option deduction and the 50% capital gains inclusion. The Association of Canadian Financial Officers agreed that the stock option deduction and transfer mispricing – which occurs when a Canadian company reduces its Canadian corporate taxes by transferring profits generated in Canada to another company located in a lower-tax jurisdiction – should be ended. The Canadian Union of Public Employees also voiced its support for the elimination of the stock option deduction.

In discussing the potential impact of the proposed measures on small businesses, the Quebec Employers' Council and the Greater Saskatoon Chamber of Commerce warned that the government should pay attention to potentially harmful effects on small businesses and ensure that small businesses can grow across Canada. The Northwest Territories Chamber of Commerce also claimed that the proposed tax reforms would be damaging to small businesses. The St. John’s Board of Trade stated that the proposed tax reforms should
reflect the important role that small businesses play in the Canadian economy. In order to do that, it suggested establishing a royal commission on tax reform that would be supported by a standing committee with representation from the small business community. It also believed that if these measures were to be implemented, there should be consideration given to the proper grandfathering and phasing in of tax changes. Hospitality Newfoundland and Labrador asked the government to seriously consider the impacts of the proposed changes on small business owners and tourism operators. The Canadian Home Builders’ Association believed that alternative measures to the proposed measures were not considered by the government and that many small businesses would be adversely affected if they were enacted. The North Saskatoon Business Association noted that the government should take a holistic approach regarding taxation that does not negatively impact small businesses. The Windsor-Essex Regional Chamber of Commerce commented that there should be a full economic assessment of the ongoing small business tax issue so that its implications are understood.

With regard to the potential impact of the proposed measures on farmers and family-owned businesses, Ag-West Biotech Inc. asked the government to ensure that the intergenerational family farm transfers will not be penalized compared to transfers to an arm’s-length buyer. The Saskatchewan Economic Development Association testified that the proposed measures would negatively affect rural and agricultural businesses. The Saskatchewan Association of Rural Municipalities requested an exemption from these tax measures for farmers because of their negative impact on farms. The National Cattle Feeders’ Association commented that the government needs to ensure that any tax changes do not negatively impact farmers, ranchers and feeders as well as their ability to compete. The Recreation Vehicle Dealers Association of Canada shared that the proposed tax measures would hinder the longevity of family-owned businesses. Restaurants Canada believed that the government should ensure that age should not be a determinate of a family member’s involvement in and commitment to the business. The Atlantic Institute for Market Studies explained that the proposed changes will greatly disadvantage rural businesses and impair business succession. The St. John’s Board of Trade also urged that the potential impact of the proposed tax measures on succession planning must be taken into consideration. The Canadian Federation of Independent Business insisted that any changes to the tax system that could limit small businesses’ ability to hire family members should not be implemented.

On the topic of tax reform consultations, the Regina and District Chamber of Commerce and the St. John’s Board of Trade believed that the consultations should be extended. Rogers Group Financial suggested that more time should be spent studying the unintended consequences of the proposed tax reforms. The Northwest Territories and Nunavut Construction Association noted that the proposed tax reforms should be put on hold.
Thomson Jaspar and Associates shared that major modifications need to be made to the proposed tax reform before it is implemented. The Greater Saskatoon Chamber of Commerce explained that the government should initiate meaningful consultations with the business community to review tax policy and do so without targeting independent businesses. The Greater Vancouver Board of Trade stressed that the consultations for tax proposals should be conducted with the government’s acknowledgement of private sector assessment of facts and figures. The Canadian Dental Association requested that the legislative process regarding potential changes be conducted separately from the consultations and legislative process with regards to the Budget.

A number of other witnesses mentioned the need for the government to conduct a comprehensive review of Canada’s tax system. The Canadian Taxpayers Federation, the Greater Saskatoon Chamber of Commerce, the Chartered Professional Accountants of Canada and the St. John’s Board of Trade said that the government should pause and rethink implementation of the proposed tax measures until a comprehensive review of the tax system is conducted by either a Royal Commission or the Committee. The Fraser Institute believed that there should be comprehensive reform of the tax system instead of a “piecemeal approach.” The Windsor-Essex Regional Chamber of Commerce stated that a comprehensive tax review needs to be done to simplify the tax system. The Association of Consulting Engineering Companies – Canada found that while well intended, these tax measures will have a damaging impact on Canadian businesses, and that a more comprehensive review of the tax system is needed. Airbnb stated that any taxation measures should be done using a progressive and forward-looking approach. The St. John’s Board of Trade felt that the tax change proposals must undergo a gender-based analysis.

In identifying objectives of the review of the tax system, the Business Council of Canada shared that in order to maintain Canada’s competitiveness, there should be comprehensive tax reform aimed at broadening the tax base and lowering corporate and personal tax rates. The Greater Charlottetown Area Chamber of Commerce pointed out that the review on the tax system should examine whether it encourages capital investments, the reinvestment of profits and entrepreneurship as well as risk taking. Canadian Manufacturers & Exporters proposed that the government needs to establish a tax credit that reduces federal corporate tax on manufacturing from 15% to 12%, reform the tax structure so that it does not penalize small businesses’ growth and change the tax structure to exempt reinvested business income from being taxed. It also advocated for a “Regulatory Bill of Rights” that would increase regulation transparency and predictability.

The Canadian Association of Radiologists and the Canadian Psychiatric Association commented that since many physicians are small business owners, in order to minimize disruption to the delivery of optimal services for patients, the objectives of tax policy
should be effectively aligned with health policy and provisions must be put in place to ensure that incorporation remains a viable model for physicians.

A number of witnesses also spoke about each proposed measure individually. Regarding income sprinkling, the Regina and District Chamber of Commerce believed that income sprinkling would have dramatic impacts on some business owners and their families. It also pointed out that the reasonableness test in the new income sprinkling rule is not clearly defined. The Canadian Chamber of Commerce suggested that the proposed reasonableness test should be abandoned. Thomson Jaspar and Associates proposed that a modified version of the family tax cut should be reintroduced so that all families can benefit from income sprinkling which will be paid for by elimination of most stock option deduction benefits.

On the topic of the proposed measure respecting passive income, the Regina and District Chamber of Commerce found that the tax changes to passive income are disconcerting. The Canadian Chamber of Commerce maintained that the effort to introduce a new passive income rule should be stopped. Jay Goodis, who appeared as an individual, asked for a complete withdrawal of the passive income proposals. Restaurants Canada proposed that the minimum passive income rules should be applied on a go-forward basis with currently owned corporations grandfathered. Thomson Jaspar and Associates suggested that the government should adopt an alternative to the proposed measure to prevent the conversion of dividends into capital gains.

3. Capital Gains Tax

In relation to capital gains taxation, the Montreal Economic Institute proposed that the government should either substantially reduce the capital gains tax or abolish it. The Canadian Cable Systems Alliance believed that the capital gains taxable amount for small businesses should be lowered to 25% from current 50%.

The Confédération des syndicats nationaux argued that, in order to achieve tax fairness, the government should revise the inclusion rate for capital gains, while the Canadian Union of Public Employees commented that capital gains and investments should be taxed at the same rate as other sources of income.

The Canadian Chamber of Commerce commented that the government should provide a tax exemption on the capital gains from venture capital, and the Canadian Federation of Independent Business proposed that the government should increase the taxable capital limit to $50 million.
4. Federal Policy, Partnerships and Procurement

Many witnesses informed the Committee about regulations that they consider to be excessive. For example, the Canadian Convenience Stores Association argued that regulations from multiple levels of governments need to be reduced as they are significant costs for small businesses, while the Northwest Territories and Nunavut Chamber of Mines asked the government to oppose the creation of cost recovery regulations in the north.

In commenting on regulations that need to be updated, the Atlantic Chamber of Commerce spoke about the upcoming issue of marijuana consumption in the workplace and the need for the government to address it by updating workplace standards and regulations. The Community Sector Council Newfoundland and Labrador requested that the government augment the collection of key data on the non-profit sector so that it can improve its policy-making and business planning.

In discussing efficiency of regulations, the Chartered Professional Accountants of Canada commented that efficient regulation should be a priority and the government should have clear directions to ensure smooth regulatory collaboration between departments and across the jurisdictions. The Business Council of Canada believed that regulatory approval processes need to be more transparent, predictable, factual and efficient. It, along with the Canadian Convenience Stores Association, also mentioned that future regulations should be conducted through evidence-based decision-making and consultation with stakeholders. CropLife Canada called on the government to revise the mandates of the Canadian Food Inspection Agency and the Pest Management Regulatory Agency to clarify their responsibilities regarding commercialization of Canadian innovation. The Canadian Taxpayers Federation asked the government to release the results of the tax expenditure review that was conducted following the 2016 federal budget in order to understand the costs associated with the complexities of the tax code.

Many witnesses proposed partnerships with the government. For example, the Fonds de solidarité des travailleurs du Québec offered to partner with the government to help it achieve its goals in terms of retirement savings, job creation, innovation and economic development. The University of Saskatchewan believed that leveraging its status in Saskatchewan’s economy, it could help advance the government’s innovation agenda. The Federation of Canadian Municipalities declared the 2017 federal budget’s engagement with local governments a “game changer” and encouraged the government to expand the effort and scope of this federal-municipal partnership. The Canada-Israel Industrial Research and Development Foundation proposed that the government build on the current bilateral co-operation platform to form a strategic partnership between
Innovation Canada and the Israel Innovation Authority. The Atlantic Partnership for Literacy and Essential Skills insisted that the government become an accountable funding partner and provide stable, adequate, and predictable funding for literacy and essential skills programs in Atlantic Canada.

The Quebec Employers' Council argued that the government should be the first buyers of the products and services of innovative businesses so that the usefulness of these innovations can be demonstrated.

In terms of federal procurement, the Association of Consulting Engineering Companies - Canada and the North Saskatoon Business Association also urged the government to adopt a model that is built on best value for money. The Association of Consulting Engineering Companies - Canada believed that in order to receive the best value for money, the procurement process should be a qualification-based selection process.

The Macdonald-Laurier Institute emphasized that there should be a discussion on the production of income before we engage in a discussion about redistributing income in Canada; and that the production of income comes from entrepreneurship and innovation. It also believed that heavy regulation hinders innovation and competitiveness in the Canadian economy.

5. The Committee’s Recommendations

With a view to ensuring that Canadian businesses are able to optimize their domestic and international competitiveness, the Committee recommends that the Government of Canada should take the following actions:

Recommendation 75

Undertake consumer research and consultations with industry and stakeholders prior to determining the optimal approach to food labelling. The government should consider the labelling options of Canada’s major North American and European trading partners.

Recommendation 76

While continuing to make the necessary investments needed to grow our economy and support the middle class, ensure that the federal debt to gross domestic product (GDP) ratio continue to decrease over the short, medium and long terms.
Recommendation 77

Draw on the expertise and efficiency of the public service before hiring external private contractors when designing and conducting federal departmental spending reviews.

Recommendation 78

Revise the mandates of the Canada Food Inspection Agency and the Pest Management Regulatory Agency to include the promotion of Canadian innovation and the establishment of service standards.

B. ENVIRONMENTAL, SCIENTIFIC AND SOCIAL POLICY

Statistics Canada recognizes “research and development (R&D) as an important contributor to both business innovation and labour productivity growth, as R&D outputs can be used repeatedly, and can generate income over a long period.” Moreover, according to the United Nations, the development of policies aimed at increasing productivity must also consider the environmental implications because “sustainable economic growth will require societies to create the conditions that allow people to have quality jobs that stimulate the economy while not harming the environment.” As stipulated in the Federal Sustainable Development Act, the government also “accepts the basic principle that sustainable development is based on an ecologically efficient use of natural, social and economic resources and acknowledges the need to integrate environmental, economic and social factors in the making of all decisions by government.” In commenting on these policy areas, the Committee’s witnesses identified the environment, climate change and sustainable development, science, research and development, language and culture, pensions, charitable giving, international aid and cannabis as policy areas that the government should consider in the 2018 federal budget.

1. Environment, Climate Change and Sustainable Development

In terms of investments to address climate change, the Canadian Association of University Teachers requested a commitment to climate research with an annual investment of $7 million over five years. The Canadian Labour Congress advocated for expanding government investment to support the transition to a low-carbon economy. As well, the Council of the Great Lakes Region underlined a request to “double-down” on the protection and restoration of the great lakes, with investment in science and monitoring. The Northwest Territories Association of Communities reinforced
investment commitments by encouraging the government to spend more on ensuring the sustainability of communities and the territorial economy, as the climate changes.

The Canada Green Building Council voiced support for retrofit economy and investments. It encouraged building investors’ confidence to accelerate the growth of the retrofit economy by creating roadmaps for targeted retrofit investments. Further, it supported adopting a zero-carbon building standard for all new federal government-owned buildings and all commercial and residential buildings that receive federal funding.

In regards to sustainable development, the British Columbia Council for International Cooperation spoke about tackling the UN Sustainable Development Goals on a domestic scale. It called for the creation of a Sustainable Development Goal Action Plan and suggested formalizing an Interdepartmental Committee on it. The Northwest Territories and Nunavut Chamber of Mines asked that the government acknowledge the territorial wide vision of sustainable development that was released to the media by the three northern premiers. As well, the Saskatchewan Mining Association called for improvements in the regulatory framework to enable sustainable resource development. It further promoted the role of Canadian clean energy in a low-carbon economy.

The Canadian Urban Transit Association encouraged the government to identify sustainable urban mobility as a key factor to reducing Greenhouse Gas (GHG) emissions.

In terms of new policies, Clean Energy Canada proposed implementing the Canada-wide framework on clean growth and climate change and specifically touched on the zero-emission vehicle strategy. Further, the Canadian Worker Co-operative Federation encouraged the government to implement Canadian Worker Co-op Federation’s Climate Change Statement and the Chartered Professional Accountants of Canada suggested implementing a “national adaptation strategy” to coordinate climate change adaptation activities in government policy development.

For existing policies, Mining Industry NL drew attention to the need for a review of the federal environmental legislation, including the Canadian Environmental Assessment Act. Furthermore, the Mining Association of Canada suggested integrating climate change principles in Canada’s climate change policies and regulations by supporting the Clean, Low-energy, Effective, Engaged, Remediated (CLEER) Innovation Network, which is a consortium of national and regional research centres, mining companies and established Canadian mining supply organizations. The Canadian Vehicle Manufacturers’ Association urged the government to ensure policy decisions are reviewed with other levels of government to mitigate the cost burden undermining efforts to maintain the automotive manufacturing footprint. However, Bruce Power requested that environmental regulatory reform do not change for projects already underway.
Earth Rangers requested $6 million over three years in order to expand their membership, which would help assist the government in meeting environmental objectives.

As well, the International Association of Heat and Frost Insulators and Allied Workers suggested the government require the use of qualified and certified mechanical insulators on projects that are designed to support energy efficiency.

2. Science, Research and Development

The Committee heard many recommendations with regards to the final report of the Advisory Panel on Federal Support for Fundamental Science. The Canadian Consortium for Research, Universities Canada and the Association pour le développement de la recherche et de l’innovation du Québec supported fully implementing the recommendations of this report including: increasing the base funding for the research councils, to make targeted spending on infrastructure-related start up and operating cost and to strengthen the foundations of Canadian research.

The report was further supported by the Canadian Association for Graduate Studies who recommended funding allocated for international collaboration, multidisciplinary research, high-risk, high-reward projects and research undertaken in responses to fast breaking issues or crises. Universities Canada, McMaster University and the Federation for the Humanities and Social Sciences also asked for investment in a support fund for international research collaboration and the Federation for the Humanities and Social Sciences further requested improved support for multidisciplinary research.

The Canadian Alliance of Student Associations suggested using Canada’s Fundamental Science Review as a guide for long-term federal government support for research.

Increasing investment in the Tri-Council was mentioned by many witnesses, including McMaster University, the Association pour le développement de la recherche et de l’innovation du Québec, Southern Alberta Institute of Technology, and the Canada Foundation for Innovation. Further, the Federation for the Humanities and Social Sciences, the Canadian Association for Graduate Studies the Association of Faculties of Medicine of Canada, the Association francophone pour le savoir and HealthCareCAN advocated for long-term investments in federal granting agencies that include a $485 million increase over the current base in the next four years. The Canadian Alliance of Student Associations suggested investing an additional $37.5 million in the new Tri-Agency for graduate students. Canadian Federation of Students supported a higher investment of $1.3 billion for the same cause. As well, the Canadian Association of University Teachers supported increasing the granting councils’ base funding by $1.3 billion over four years, with 87% of the funds given in the first three years.
Universities Canada encouraged providing significant increases in direct support for discovery research and the Canada Foundation for Innovation supported regularizing the support for research funding through the federal granting councils.

The Federation for the Humanities and Social Sciences highlighted the need to balance the research funding across disciplines by ensuring that the funding given to the three granting agencies are provided equally.

The Association francophone pour le savoir spoke about enhancing programs that provide indirect support for research, like the Research Support Fund (RSF), and stated that these programs should be gradually reviewed to ensure they can cover 40% of the research funding granted. Further, it identified that these various indirect support for research, such as Research Support Fund (RSF), the CFI, Infrastructure Operating Fund (IOF) and research subsidies, need to be aligned in a way which maximizes the relevance of the initial investment and facilitate the financing of research projects. As well, McMaster University called for additional funding for the RSF.

In regards to the Scientific Research and Experimental Development (SR&ED) Program, BIOTECana asked the government to enhance the program by recognizing research and development activities taken by non-Canadian based companies and investors in Canada. The Greater Charlottetown Area Chamber of Commerce commented on a need to review past changes to the program and the Canadian Vehicle Manufacturers' Association asked for SR&ED tax incentives to be restored to their original levels and terms.

The Confédération des syndicats nationaux encouraged the government to replace research and development tax credits with direct government aid.

The Association of Faculties of Medicine of Canada, Universities Canada, McMaster University and the Canadian Association of University Teachers recommended strengthening the CFI, with Association of Faculties of Medicine of Canada calling for $300 million in annual funding. As well, the Association pour le développement de la recherche et de l’innovation du Québec suggested that the government provide the CFI with a stable annual budget scaled to its recent annual outlays.

The Association of Canadian Faculties of Agriculture and Veterinary Medicine commented that funding for fundamental and agri-food research needs to be a priority for all federal funding agencies. The Enterprise Machine Intelligence & Learning Initiative supported an investment of $255 million to serve as an accelerator for agriculture artificial intelligence innovation.
The Agricultural Institute of Canada recognized the need for a balance between investments in fundamental science and applied research. As well, the Association des collèges et universités de la francophonie canadienne proposed an increase in funding in both fundamental and applied research.

Polytechnics Canada encouraged the government to increase the support to polytechnics. Further, it and Colleges and Institutes Canada suggested an increase in college applied research and innovation. Colleges and Institutes Canada specified an increase of $100 million annually to eventually reach $300 million per year by 2022. It also suggested that an additional amount of $25 million per year be invested in research support funding and institute applied research officers. The Canada-Israel Industrial Research and Development Foundation recommended that the government contribute an additional $1 million annually to ISED.

The University of Saskatchewan supported an increase in federal support for major scientific infrastructure. Also, the Council of the Great Lakes Region called for an accelerated investment in public and private sector research and development as well as infrastructure that drives innovation.

The Canadian Association for Graduate Studies identified a need for research and development outside of academia to be supported by the government. The Canadian Produce Marketing Association urged the government to defer to industry associations in establishing key research and innovation priorities and to be more transparent with expectations in terms of funding for research and innovation by the private sector.

The Canadian Federation of Students asked the government to expand the eligibility of the Canada Student Grants Program to include graduate students. The Association of Faculties of Medicine of Canada asked for enhanced support for doctoral students, postdoctoral fellow and research chairs as well as asked for new support for small capital grants.

To support specific research programs, the Association of Faculties of Medicine of Canada requested restoring the $2.6 million yearly funding for the Canadian Institutes for Health Research MD/PhD Program and HealthCareCAN asked for $250 million for a second intake of the post-secondary institutions strategic investment fund. Stem Cell Network asked for stable and predictable funding for stem cell research. As well, the Canadian Neutron Initiative Working Group called for a commitment to fund a 10-year university-led framework, the Canadian Neuron Initiative, for research in materials and innovation enabled by neuron beams. The Institute for Quantum Computing asked for sustainable funding for quantum information research and development.
The Canadian Vehicle Manufacturers’ Association supported the Innovation Supercluster Initiative.

McMaster University asked for the government to consider long-term solutions to neutron access in Canada. It also suggested the government consider alternate methods of providing funding for essential long-term cohort studies as a way to ensure they have funding over the entire study period.

The Association of Canadian Faculties of Agriculture and Veterinary Medicine called for the establishment of a network centre of excellence to coordinate programs and national research efforts.

3. Languages and Culture

In their appearance before the committee, a number of witnesses highlighted the importance of Canadian culture; both with respect to Canadian arts and Canada’s two official languages.

With respect to arts funding, the Association of Canadian Publishers requested that the 2016 federal budget’s commitment to increase the Canada Council for the Arts’ annual budget to $360 million by 2020-2021 be maintained. In addition, it suggested that the Canada Book Fund’s annual budget should be increased from $39.1 million to $54 million.

The Canadian Music Publishers Association emphasized that the government should ensure that Canadian content receives continuing and enhanced support in order to encourage its creation and discovery. It also advocated in favour of establishing a music export fund with an annual budget of $10 million in order to support Canadian cultural export activities, as well as an additional investment into the Canada Music Fund of $24 to $30 million in order to support Canadian music publishing entrepreneurs.

With respect to Canada’s official languages, a number of witnesses spoke about French-language training for Canadian employees. For example, the Association des collèges et universités de la francophonie canadienne promoted an increased investment of $224.1 million in the 2018-2023 Action Plan for Official Languages, which would target equal access to legal services in both official languages, investment in post-secondary and continuing French education programs for healthcare professionals, and investment in access to internship placements in Francophone and bilingual environments. The Chartered Professional Accountants of Canada also said that it would welcome additional investments in occupation-specific language benchmarking and training.
4. Pensions

In commenting on government pensions, the Canadian Union of Public Employees requested that the government amend the CPP legislation to allow for child-rearing and disability drop-out periods on all CPP benefits. It also expressed that the CPP needs to remain a defined benefit plan and the government should withdraw Bill C-27, An Act to amend the Pension Benefits Standards Act, 1985 that would allow federally regulated employers to retroactively change defined benefit pension plans into target benefit plans. Furthermore, it called for a further expansion of the CPP and other elements of the public pension system, including the OAS and the Guaranteed Income Supplement payments.

In addition, the Canadian Union of Public Employees expressed its opposition to the use of pension fund investments in public infrastructure citing that these investments increase costs and user fees, and create monopolies that are damaging to the economy.

5. Charitable Giving

According to Imagine Canada, a new legal and regulatory framework for the charitable sector should be implemented. It suggested this framework clarify eligibility under federal initiatives. Additionally, it encouraged the government to prioritize collecting economic data on the sector in an effort to promote evidence-based decision-making.

In regards to taxes on charitable gifts, the Centre for Israel and Jewish Affairs considered raising the tax credit to the current top rate, 33%, for all Canadians. Donald K. Johnson, who appeared as an individual, suggested a full removal of the capital gains tax on gifts of company shares and real estate.
6. International Aid

Figure 14 – Official Development Assistance as a Percentage of Gross National Income, G7 Countries, 2000 and 2016 (%)

Note: The Organisation for Economic Co-operation and Development defines the Official development assistance (ODA) as government aid designed to promote the economic development and welfare of developing countries. Loans and credits for military purposes are excluded.

Source: Figure prepared using data obtained from: Organisation for Economic Co-operation and Development, “Net ODA,” assessed 20 November 2017.

The Committee was told about the importance for Canada to support those in need in other parts of the world by the Canadian Labour Congress, RESULTS Canada, the Canadian Partnership for Women and Children’s Health, the British Columbia Council for International Cooperation and Oxfam Canada, all of whom advocated for an increase in Canada’s overall international assistance. More specifically, the government should commit to year-over-year increases to the official development assistance until it reaches the OECD target of 0.7% of Gross National Income by 2030.

The British Columbia Council for International Cooperation suggested that international development should be considered when formulating the new budget.
Oxfam Canada also proposed that the government should increase international aid to demonstrate real global leadership on women's rights so that Canada could become a global champion for women’s rights.

7. Cannabis

To support the municipal sector’s role in regulation and enforcement, the City of Calgary proposed to transfer directly to Canadian municipalities a portion of the revenues generated by the excise tax on cannabis and pointed out the potential burden of this new legal market for the provinces and territories in respect to areas such as health, social services, information and policing. The Quebec Employers' Council advocated that the excise tax on legalization of marijuana be left to the provinces in its entirety and suggested that there must be a balance in terms of price, and therefore taxes, to avoid continued consumption from illegal suppliers or a trivialized use of this product if the price is too low.

The Canadian Psychiatric Association suggested that resources be invested in areas including public education, research, prevention, early identification, cannabis cessation treatments, as well as in advertising and marketing guidelines, on account that regular use of cannabis by young adults may alter the brain’s maturation process. The Saskatchewan Mining Association informed the committee that the short implementation timeline may have a negative impact on workplace safety.

8. The Committee’s Recommendations

During the course of its hearings, the Committee received hundreds of interesting and worthwhile proposals from Canadians and Canadian businesses. Some of the proposals had a very direct link to the identified themes of this year’s pre-budget consultations by the Committee: the productivity of people; and the productivity and competitiveness of businesses.

In other cases, the link of the proposals to the identified themes was less direct, but the proposals were still valuable in ensuring that Canada’s economy attains a high rate of growth, that the country’s people are as safe and secure as possible, and that the nation’s businesses are able to reach their prosperity goals. From that perspective, the Committee urges the Government of Canada to give serious consideration to the following recommendations:
Recommendation 79
Consistent with the Advisory Council on Economic Growth (Barton Report) that identified the agri-food products sector as critically important to the Canadian economy, collaborate with that sector to drive agricultural innovation. Collaboration should include long-term and predictable core investments in agricultural research and innovation, renewal and expansion of Canada’s agricultural innovation infrastructure, and a comprehensive human capital strategy that involves the identification of specific skill requirements, among other elements.

Recommendation 80
Review the environmental requirements with respect to dredging and ensure that such requirements are conducted with financial restraint and efficiency.

Recommendation 81
Increase the competitiveness of Canadian arts organizations and encourage new revenue streams for them by raising the annual cap on the Canada Cultural Investment Fund – Endowment Incentives to $3 million, raise or eliminate the $15 million limit on support for each arts organization, and explore the federal fiscal implications of extending the Canadian Cultural Investment Fund to art museums.

Recommendation 82
Adopt zero-carbon building standards and create opportunities for targeted retrofit investments for federally owned buildings. To this end, the government should buy zero-carbon technology in bulk, and embed the Investor Confidence Project as a requirement in the Low-Carbon Economy Fund, the Canada Infrastructure Bank, and the National Housing Strategy.

Recommendation 83
Ensure that any federal-provincial/territorial incentive programs for energy-efficient retrofits in the private sector include mechanical insulation.

Recommendation 84
Renew its partnership with the Earth Rangers to educate young Canadians and raise awareness in the areas of the environment and climate change adaptation.
Recommendation 85
Increase its official development assistance with the goal of allocating 0.7% of gross national income to the International Assistance Envelope by 2030, with 3 year rolling targets. With its official development assistance, the government should target food security, improved nutrition, and inclusive and high-quality education, particularly for girls and young women.

Recommendation 86
Invest in expanding access to high-quality French-language health services in official language minority communities.

Recommendation 87
Support research hospitals by providing direct eligibility for infrastructure and innovation support and by increasing funding, over a four-year period, for investigator-led fundamental research.

C. INFRASTRUCTURE AND TRANSPORTATION

The Advisory Council on Economic Growth advocated that “infrastructure can be one of the most powerful levers at the government’s disposal for both [long-term] productivity improvement and [short-term] stimulus.” It also insisted on improving the transportation of people, goods, energy and data within and across our borders. In commenting on these issues, the Committee’s witnesses underlined infrastructure, public transportation, and rural and remote communities as policy areas that the government should consider in the 2018 federal budget.
1. Infrastructure

Figure 15 – Investing in Canada – The Long-Term Infrastructure Plan of $81.2 billion, Five Main Priorities, 2017–2018 to 2027–2028 (%)


In regards to infrastructure funding, the Board of Trade of Metropolitan Montreal requested that the distribution of funding happen sooner than presently planned. The Quebec Employers’ Council also noted that future investments should be made without undue delays. As well, the Northwest Territories and Nunavut Construction Association suggested that the funding system should be developed to be more efficient and effective. The Greater Charlottetown Area Chamber of Commerce advocated for the new federal infrastructure funding to be focused on enabling infrastructure at internationally competitive rates.

The Canadian Construction Association suggested that the government create a single window through Infrastructure Canada that would allow municipalities to more easily access infrastructure funding. The Investment Industry Association of Canada asked the government to leverage the private sector for making more investments in infrastructure.

Many witnesses mentioned specific infrastructure investments the government could support. The Recreation Vehicle Dealers Association of Canada asked the government to make an investment that is targeted and dedicated to camping/RC infrastructure in
Canada’s National Parks. The Windsor-Essex Regional Chamber of Commerce called for more investments in a 5G technology network, funding models to support training and retraining due to technological advancement, and to support community-led accelerators and innovation centres. The Northwest Territories Chamber of Commerce advocated for the creation of major transportation corridors, upgrades to airports and upgrades to underutilized hydro power.

The Centre for Israel and Jewish Affairs suggested providing support for green communal infrastructure. Further, the Council of the Great Lakes Region recommended the government build smart, energy efficient transportation systems and, through supply networks and value chains, to increase Canada’s connectivity to global markets. The Forest Products Association of Canada highlighted the need for continued investment in Canada’s transportation supply chain in order to eliminate impediments.

Regarding infrastructure policies, the Association francophone pour le savoir suggested that the government integrate higher learning institutions into general infrastructure investment programs like the Canada Foundation for Innovation. As well, the Quebec Employers’ Council recommended tailoring Canada’s infrastructure policy to future needs, new technological realities, digital infrastructure needs and environmental considerations. It also asked for the federal program to be linked to the Quebec infrastructure program.

Additionally, the Association of Consulting Engineering Companies - Canada supported the Standing Senate Committee on National Finance’s recommendations for federal infrastructure programs and suggested prioritizing investments that enable economic prosperity, productivity and competitiveness. Canadian Construction Innovations urged the government to commit to the development and implementation of a “construction innovation strategy.” The City of London encouraged the government to complete the necessary program design in order to begin work on critical infrastructure priorities for the 2018 construction season.

As well, the Federation of Canadian Municipalities suggested that Phase 2 of the Investing in Canada Plan be optimized with stable funding and clearer principles for project selections. The Northwest Territories and Nunavut Chamber of Mines called on the government to ensure that the north is represented at the Canada Infrastructure Bank.

The Confédération des syndicats nationaux asked for increased transparency on how priority is allocated for infrastructure investments. As well, it raised the issue that the federal public infrastructure investment strategy’s use of public-private partnerships through the new Infrastructure Bank of Canada should have been the subject of public consultations and debate.
The Saskatchewan Association of Rural Municipalities suggested working with the provinces and territories on a plan for broadband service that would take into account each province/territory’s population and geography. It supported using service reliability and service availability as performance indicators. Additionally, it requested lowering the 100,000 population threshold for the Rural Infrastructure Fund and other federal programs.

2. Public Transportation

A number of witnesses discussed the importance of further developing Canada’s public transportation as a means of increasing the productivity of the workforce. For example, the Canadian Labour Congress highlighted the need for a “national public transit strategy” featuring predictable long-term funding, and the Burnaby Board of Trade noted that government should continue making investments in both rapid transit and major transportation infrastructure in order to facilitate the efficient movement of goods, services and employees and to ensure Canadian businesses have access to the talent they need. Furthermore, the Northwest Territories/Nunavut Council of Friendship Centres felt that investment in local transit system would assist people seeking medical attention, employment or education.

The Canadian Urban Transit Association felt that unspent funds from Phase 1 of the Public Transit Infrastructure Fund should be transferred to Phase 2 of the project, and that the government ought to create a data program that can track, analyze and report on both the progress and outcomes of the government's transit investments.

With respect to specific public infrastructure projects, the Quebec Employers' Council requested that the government restore and develop public transportation infrastructure, specifically by investing in high-benefit public transportation projects, such as the extension of the “Blue Line,” which is an important project for the Montreal region. The City of London asked for a $370 million commitment from the federal and/or provincial governments for rapid transit projects in the London region. The Greater Toronto Airports Authority identified five transit lines as priorities for government investment that would result in connectivity to a regional transit centre at Toronto Pearson. Lastly, the City of Calgary suggested that the government continue to support projects that improve mobility choices forCalgarians such as the Green line.
3. Rural and Remote Communities

Regarding rural and remote communities’ infrastructure, the Northwest Territories and Nunavut Chamber of Mines, the Northwest Territories and Nunavut Construction Association, the Canadian Cable Systems Alliance, the National Cattle Feeders’ Association, the Association of Consulting Engineering Companies - Canada and the Northwest Territories Association of Communities stated that the government should invest in rural and remote areas, specifically in roads and electricity. Additionally, the Saskatchewan Economic Development Association requested the development of a modern strategy on rural economic development. The Northwest Territories Association of Communities and the Government of the Northwest Territories suggested moving away from per capita funding models to a base plus approach. The Northwest Territories and Nunavut Construction Association emphasized that southern practices may not work in the north and thus should not be imposed.

The Northwest Territories/Nunavut Council of Friendship Centres asked for an increase in funding to maintain databases in order to share best practices in health and wellness. The Canadian Convenience Stores Association called on the government to work with convenience store retailers to ensure a greater selection of fresh produce in stores across Canada’s rural and remote regions, which can reduce the presence of food deserts.

According to the Canadian Counselling and Psychotherapy Association and the Canadian Association of Social Workers, a “loan forgiveness program” should be implemented for counselors and social workers who practice in remote areas.

The Northwest Territories and Nunavut Chamber of Mines requested help to build rural community capacity by contributing to expanding and replacing the labour pool.

The Government of the Northwest Territories also called for additional investments in housing in the territories.

In explaining the difficulty of attracting individuals in northern Canada to public office, the Northwest Territories Association of Communities suggested that tax exemptions for non-accountable expense allowances paid to municipal elected officials should be restored.

With respect to the Northern Residency Tax Deduction, Northwest Territories and Nunavut Construction Association highlighted that the deduction should be indexed to keep pace with inflation.
4. The Committee’s Recommendations

In recognizing the importance that infrastructure plays in the daily lives of Canadians and its importance to the economy in terms of productivity and competitiveness, the Committee recommends that the Government of Canada should:

Recommendation 88

Work with provincial/territorial governments to reduce the infrastructure deficit in Northern Canada, and incorporate into its infrastructure funding programs the unique circumstances facing the territorial North with infrastructure programs using “base + population” or take a similar approach for the national allocation formula.

Recommendation 89

Allocate the funds necessary to reach full coverage of high-speed internet service across Canada.

Recommendation 90

Advance the Infrastructure Bank to leverage the private sector for infrastructure investments in such areas as transportation, telecommunications and energy networks which are essential to Canada’s prosperity and global competitiveness.

Recommendation 91

Simplify the application approval process for federal infrastructure programs.

Recommendation 92

Work with the provinces/territories, municipalities, airport authorities and other partners to improve transit infrastructure and other crucial transportation hubs around Toronto’s Pearson International Airport, and other major Canadian airports.
CHAPTER FIVE: CANADA–UNITED STATES ECONOMIC AND TRADE RELATIONS

From 29 November to 1 December 2017, a delegation from the House of Commons Standing Committee on Finance (the delegation) traveled to Washington and New York in order to discuss Canadian productivity and competitiveness as it relates to – or may be effected by - the performance of the U.S. economy, the ongoing NAFTA negotiations, and the U.S. tax and financial regulatory reforms. During this period, the delegation met with representatives from the Canadian Embassy, the International Monetary Fund, the U.S. Department of the Treasury, the Federal Reserve Bank of New York, the Inter-American Development Bank, the Congressional Research Service, the New York Stock Exchange, commercial banks, investment firms and think tanks as well as the Canadian Consulate and members of U.S. Congress.

With respect to U.S. tax and financial regulatory reforms, the delegation heard that lowering its corporate tax rate would improve the United States’ global tax competitiveness and likely produce short-to-medium term benefits for U.S. publicly traded companies. In particular, this benefit could result from the repatriation of assets located abroad and the resulting issuance of dividends. However, concerns were voiced with respect to the federal cost such reforms would incur in comparison to the economic benefit they would derive, as well as higher U.S. employment levels reducing the impact of such reforms on U.S. economic growth. Moreover, several representatives commented that the tax reforms would not produce significant mid-to-long term benefits for the U.S. economy.

Many representatives who met with the delegation drew attention to the Canadian housing market and rising levels of Canadian household indebtedness as important issues for the Canadian government to address. In general, these individuals praised macro-prudential measures, such as the introduction of stricter mortgage lending rules, as positive steps for the Canadian economy.

With respect to trade, the delegation undertook tripartisan efforts to promote NAFTA and the interests of Canada, highlighting issues such as long established North American supply chains and the economic benefits that the three countries have derived from NAFTA. In addition to NAFTA discussions, many private sector representatives noted that diversifying Canadian trade to other economic regions, such as China and East-Asia, could increase productivity of the Canadian economy.
Furthermore, the delegation heard a number of specific recommendations to improve the productivity and competitiveness of the Canadian economy. Examples of such recommendations included increasing women’s labour force participation, providing more incentives for entrepreneurial activity, innovation, research and development as well as investing in infrastructure projects and reducing internal trade barriers to improve Canada’s long-term economic growth.
Having concluded the pre-budget consultations in advance of the 2018 federal budget, the committee thanks all participants for their valued input and believes that the resulting recommendations will bring clear benefits to the productivity and competitiveness of Canadians, their businesses, and the economy as a whole.
APPENDIX A
“OPEN MIC” APPEARANCES

CHILD CARE

John Humphrey [as an individual]
Lucia Rincon [as an individual, Coalition of Child Care Advocates of British Columbia]
Mark Power [as an individual, Public Service Alliance of Canada]
Matthew Fuchs [as an individual, Public Service Alliance of Canada]
Rhonda Doyle Leblanc [as an individual]
Sharon Gregson [as an individual, Coalition of Child Care Advocates of British Columbia]

DEVELOPMENT ASSISTANCE

Aaron Brown [as an individual]
Angela Howell [as an individual, Engineers Without Borders Canada]
Ann Frost [as an individual, Grandmothers Advocacy Network]
Cian Rutledge [as an individual]
Catherine Ferriter [as an individual, Engineers Without Borders Canada]
Dawson Markle [as an individual, Engineers Without Borders Canada]
Duncan Alexander Kirby [as an individual, Engineers Without Borders Canada]
Eden Hildebrand [as an individual]
Jane Ouillette [as an individual, Engineers Without Borders Canada]
Jeremy Zhao [as an individual, Engineers Without Borders Canada]
Kamal Mann [as an individual, Engineers Without Borders Canada]
Kevin Nicholas Bell [as an individual, Engineers Without Borders Canada]
Nathalie Michaud [as an individual]
Raymond Frost [as an individual, Grandmothers Advocacy Network]
FUNDAMENTAL RESEARCH

Jason Tetro [as an individual, Canadian Association for Neuroscience]
Julie Poupard [as an individual, Canadian Association for Neuroscience]
Melanie Woodin [as an individual]
Shawn McGuirk [as an individual, Non-Profit Science Policy Exchange]

SENIORS AND HEALTHCARE

Daniel Morin [as an individual, National Association of Federal Retirees]
Fiona Price [as an individual, National Association of Federal Retirees]
Fred Dodd [as an individual]
Kenneth Goodall [as an individual, National Association of Federal Retirees]
Kevin Stacey [as an individual, National Association of Federal Retirees]
Pamela Murray [as an individual]
Ron Watt [as an individual, National Association of Federal Retirees]
Shane Bishop [as an individual]
Sheila Taylor [as an individual, National Association of Federal Retirees]

TAXATION AND THE ECONOMIC MEASURES

Andy Wong [as an individual]
Bridget Doherty [as an individual, The Prison Farm Campaign]
David Connelly [as an individual]
Hannah Dawson-Murphy [as an individual]
John Forgeron [as an individual]
Pamela Murray [as an individual]
Terry Youzwa [as an individual]
Nathalie Blais [as an individual]
WOMEN

Alastair Love [as an individual]
Celena Benndorf [as an individual, ONE Campaign]
Erin Arnold [as an individual]
Fernande Pool [as an individual, Oxfam Canada]
Gillian Eloh [as an individual]
Inez Kelly [as an individual]
Jerome St-Denis [as an individual]
Julianne Karavyayeva [as an individual, ONE Campaign]
Kristen Kiggen [as an individual]
Manal Quaraishi [as an individual]
Mary Keizer [as an individual, ONE Campaign]
Nathalie Lemay [as an individual, ONE Campaign]
Pauline Finlay [as an individual, ONE Campaign]
Saqib Qureshi [as an individual, Oxfam Canada]
Selma Sahin [as an individual, ONE Campaign]
Tyrone McKenzie [as an individual, ONE Campaign]
Viktoriya Kalchenko [as an individual, Oxfam Canada]
APPENDIX B
ONLINE SUBMISSIONS

AFFORDABLE HOUSING

Bâtir son quartier
Campaign 2000
Canadian Housing and Renewal Association
Canadian Real Estate Association
Centre for Israel and Jewish Affairs
Chantier de l’économie sociale
City of Mississauga
City of Montreal

Desjardins Group
Inuit Tapiriit Kanatami
Mortgage Professionals Canada
Regional Municipality of Halton
St. Stephen’s Community House
Urban Development Institute
YWCA Canada

AGRICULTURE AND FISHERY

Canadian Federation of Agriculture
Canadian Horticultural Council
Chicken Farmers of Canada
Dairy Processors Association of Canada
Fertilizer Canada
Grape Growers of Ontario

Greater Kitchener Waterloo Chamber of Commerce
Parkins, Janet
Producteurs de grains du Québec
Union des producteurs agricoles
Union of British Columbia Indian Chiefs
University of Guelph
ART, CULTURE, TOURISM AND LANGUAGE IDENTITY

Alliance of Canadian Cinema, Television and Radio Artists (ACTRA)
ArtsBuild Ontario
Association nationale des éditeurs de livres
Association of Canadian Advertisers
Association of Canadian Publishers
Banff World Media Festival Foundation
Brunico Communications Ltd.
Calgary Philharmonic Orchestra
Canada Media Fund
Canadian Actors' Equity Association
Canadian Arts Coalition
Canadian Association of Content Exporters
Canadian Association of Film Distributors and Exporters
Canadian Association of Research Libraries
Canadian Dance Assembly
Canadian Federation of Library Associations
Canadian Independent Music Association
Canadian Index of Wellbeing
Canadian Interactive Alliance

Canadian Media Producers Association
Canadian Museums Association
Canadian Private Copying Collective
Entertainment One
Fédération culturelle canadienne-française
International Centre of Art for Social Change
Inuit Tapiriit Kanatami
Magazines Canada
Motion Picture Association-Canada
National Ballet of Canada (The)
National Marine Manufacturers Association Canada
Orchestras Canada
Parkins, Janet
Pelmorex Weather Networks Inc.
Professional Association of Canadian Theatres
Regroupement des artistes en arts visuels du Québec
Regroupement des événements majeurs internationaux
Réseau pour le développement de l’alphabétisme et des compétences
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<td>Chartered Professional Accountants of Canada</td>
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CHARITABLE AND NON-PROFIT SECTORS

Accelerating Social Impact CCC Ltd
Affinity Credit Union
Association of Fundraising Professionals
Blumberg Segal LLP
Calgary Philharmonic Orchestra
Canadian Community Economic Development Network
Canadian Council for International Co-operation
Canadian Museums Association
Centre for Israel and Jewish Affairs
Chantier de l'économie sociale
Community Economic Development and Employability Corporation
Digital Opportunity Trust
Endeavour Volunteer Consulting for Non-Profits
MediaSmarts
Momentum
ONE Campaign
Philanthropic Foundations Canada
Poole, Nathaniel
Purpose Capital
St. Stephen's Community House
Tardif, Jean-François
Vancouver Foundation

CORPORATE TAXATION

Alliance of Canadian Cinema, Television and Radio Artists (ACTRA)
Association des psychothérapeutes du Québec
Association of Canadian Advertisers
Association of Canadian Financial Officers
Association of Registered Psychotherapists and Mental Health Professionals
Atlantic Canada Aerospace and Defence
Canadian Automobile Dealers Association
Canadian Camping and RV Council
Canadian Dental Association
Canadian Electricity Association
Canadian Federation of Agriculture
Canadian Ferry Association
Canadian Horticultural Council
Canadian Interactive Alliance
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<td>Union des producteurs agricoles</td>
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EDUCATION, SKILLS DEVELOPMENT, EMPLOYMENT AND LABOUR

Accelerating Social Impact CCC Ltd
Affinity Credit Union
Association of Canadian Publishers
Atlantic Canada Aerospace and Defence
Boys and Girls Clubs of Canada
Canadian Arts Coalition
Canadian Association for Co-operative Education
Canadian Bureau for International Education
Canadian Community Economic Development Network
Canadian Dance Assembly
Canadian Dental Hygienists Association
Canadian Federation of Medical Students
Canadian Federation of Nurses Unions
Canadian Federation of University Women
Canadian Horticultural Council
Canadian Hospice Palliative Care Association
Canadian Index of Wellbeing
Canadian Interactive Alliance
Canadian Museums Association
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadore College
Chantier de l’économie sociale
Chartered Professionals in Human Resources Canada
Children and Youth in Challenging Contexts
Community Economic Development and Employability Corporation
Co-operatives and Mutuals Canada
Dairy Processors Association of Canada
Design Build Research
Digital Opportunity Trust
Engineers Canada
Fédération culturelle canadienne-française
Fleet Management Association
Frontier College
Information Technology Association of Canada
International Union of Operating Engineers
International Union of Painters and Allied Trades
Jadavji, Nafisa M
La Cité Collégiale
Magazines Canada
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**ENERGY**

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## FEDERAL FINANCE AND PUBLIC SERVICE

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City of Montreal

Community Economic Development and Employability Corporation

Dietitians of Canada

Ebrahim, Murtaza

Engineers Canada

Evidence for Democracy

H&R Block Canada, Inc.

Information Technology Association of Canada

Momentum

Professional Institute of the Public Service of Canada

Public Service Alliance of Canada

Purpose Capital

Telesat Canada

HEALTH

Action Hepatitis Canada

Alzheimer Society of Canada

Amyotrophic Lateral Sclerosis Society of Canada

Arthritis Society

Campaign 2000

Canadian Alliance on Mental Illness and Mental Health

Canadian Cancer Trials Group

Canadian Cardiovascular Society

Canadian Centre on Substance Use and Addiction

Canadian Chiropractic Association

Canadian Coalition for Action on Tobacco

Canadian Dental Association

Canadian Federation of Nurses Unions

Canadian Federation of University Women

Canadian Hospice Palliative Care Association

Canadian Index of Wellbeing

Canadian Nurses Association

Canadian Organization for Rare Disorders

Canadian Patient Safety Institute

Canadian Pharmacists Association

Canadian Psychological Association

Canadian Stem Cell Foundation

Canadians for Fair Access to Medical Marijuana

Centre for Drug Research and Development

Centre for Israel and Jewish Affairs
Centre for the Commercialization of Regenerative Medicine
Chronic Disease Prevention Alliance of Canada
Coalition québécoise pour le contrôle du tabac
Cochrane Canada
Diabetes Canada
diaMentis Inc.
Dietitians of Canada
Health Action Lobby
Health Charities Coalition of Canada
Health Partners Canada
Heart and Stroke Foundation of Canada
Infection Prevention and Control Canada
Information Technology Association of Canada
Innovative Medicines Canada
Medicago Inc.
Merck Canada Inc.
Mood Disorders Society of Canada
Multiple Sclerosis Society of Canada
Neurological Health Charities Canada
Non-Smokers’ Rights Association
Pallium Canada
Paramedic Association of Canada
Parkins, Janet
Parkinson Canada
Physicians for a Smoke-Free Canada
Regenerative Medicine Alliance of Canada
Regenerative Medicine and Cell Therapy Network
Rick Hansen Institute
Special Olympics Canada
Speech-Language and Audiology Canada
Sport Matters Group
St. Stephen’s Community House
Strongest Families Institute
Swan, Bill
The Kidney Foundation of Canada
TILRAY
Unifor
IMMIGRATION AND REFUGEES

Alberta Urban Municipalities Association
Alliance of Canadian Cinema, Television and Radio Artists (ACTRA)
Canadian Federation of Agriculture
Canadian Horticultural Council
Canadian Interactive Alliance
Chartered Professional Accountants of Canada

Citizens for Public Justice
Co-operatives and Mutuals Canada
International Union of Operating Engineers
National Association of Career Colleges
Northern Alberta Institute of Technology
Vancouver Foundation

INDIGENOUS AND REMOTE COMMUNITIES

Alberta Urban Municipalities Association
Cameco Corporation
Campaign 2000
Canadian Council for Public-Private Partnerships
Canadian Dental Hygienists Association
Canadian Federation of Agriculture
Canadian Federation of Library Associations
Canadian Federation of University Women
Canadian Gas Association
Canadian Housing and Renewal Association
Canadian Indigenous Nurses Association
Canadian Nurses Association
Canadian Pharmacists Association
Canadian Propane Association

Chantier de l’économie sociale
Children and Youth in Challenging Contexts
Citizens for Public Justice
Co-operatives and Mutuals Canada
Dietitians of Canada
Engineers Canada
FAUN Trackway Inc.
First Nations Tax Commission
Grand Challenges Canada
Heart and Stroke Foundation of Canada
Inuit Tapiriit Kanatami
J.W. McConnell Family Foundation
Lacerte and Cyr Indigenous Solutions Inc.
Makivik Corporation
Mitacs

Miziwe Biik Aboriginal Employment and Training

National Aboriginal Capital Corporations Association

National Reading Campaign

Outside Looking In

Paramedic Association of Canada

PB Capital Inc.

Petroleum Services Association of Canada

Prospectors and Developers Association of Canada

Public Service Alliance of Canada

Regional Municipality of Halton

Reliq Health

Robinson, David M.

St. Stephen's Community House

Telesat Canada

Tribal Wi-Chi-Way-Win Capital Corporation

Unifor

Union of British Columbia Indian Chiefs

University of Alberta

University of Guelph

University of Manitoba

YWCA Canada

**INFRASTRUCTURE, COMMUNICATION AND TRANSPORTATION**

Alberta Urban Municipalities Association

Association of Canadian Universities for Research in Astronomy

Bâtir son quartier

Canada Bikes

Canadian Astronomical Society

Canadian Consortium for Research

Canadian Council for Public-Private Partnerships

Canadian Gas Association

Canadian Horticultural Council

Canadian Life and Health Insurance Association

Canadian Natural Gas Vehicle Alliance

Canadian Public Works Association

Canadian Society for Molecular Biosciences

Cement Association of Canada

Chantier de l'économie sociale

City of Mississauga

City of Montreal

Coalition for Canadian Astronomy
Compute Canada
FAUN Trackway Inc.
Fertilizer Canada
Financial Executives International Canada
Hope Air
Information Technology Association of Canada
International Union of Painters and Allied Trades
National Marine Manufacturers Association Canada
PB Capital Inc.
Plug'N Drive

Public Service Alliance of Canada
Queen's University
Regional Municipality of Halton
Rogers Communications Inc.
Telesat Canada
TMX Group Limited
Unifor
University of Manitoba
UPS Canada
Urban Development Institute

INTERNATIONAL TRADE, INVESTMENT AND MANUFACTURING

Canadian Health Food Association
Canadian Independent Music Association
Canadian Interactive Alliance
Canadian Media Producers Association
Canadian Nuclear Association
Cement Association of Canada
Chicken Farmers of Canada
Dairy Processors Association of Canada
Desjardins Group

Greater Kitchener Waterloo Chamber of Commerce
Johnson & Johnson Inc.
Parkins, Janet
Regional Municipality of Halton
SolarACM Sytems Corporation
Syngenta Canada
TILRAY
Unifor

Union of British Columbia Indian Chiefs
MILITARY, VETERANS AND SENIORS

Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Dental Hygienists Association
Canadian Life and Health Insurance Association
Chantier de l'économie sociale
Chartered Professionals in Human Resources Canada
Conference for Advanced Life Underwriting

Davie, Michael
Funeral Service Association of Canada
Home Instead Senior Care
National Association of Federal Retirees
Parkins, Janet
Prince's Charities Canada
Prince's Operation Entrepreneur
St. Stephen's Community House

PERSONAL TAXATION

Alberta Urban Municipalities Association
Amsden, Barb
Association of Canadian Financial Officers
Association of Fundraising Professionals
Barreau du Québec
Blair Corkum Financial Planning Inc.
Canadian Actors’ Equity Association
Canadian Arts Presenting Association
Canadian Chiropractic Association
Canadian Dance Assembly
Canadian Real Estate Association
Canadians for Tax Fairness
Chartered Professional Accountants of Canada
Conference for Advanced Life Underwriting
Funeral Service Association of Canada
H&R Block Canada, Inc.
Johnson, Donald K.
Meredith, Patricia
Parkins, Janet
Professional Institute of the Public Service of Canada  Union des producteurs agricoles
St. Stephen's Community House  Urban Development Institute
Tardif, Jean-François  YWCA Canada
Twohig, Edd

PEOPLE WITH DISABILITY AND SOCIAL PROGRAMS
Barreau du Québec  Diabetes Canada
Bâtir son quartier  Dietitians of Canada
Boys and Girls Clubs of Canada  Health Action Lobby
Campaign 2000  Law Society of Upper Canada
Canadian Federation of University Women  Multiple Sclerosis Society of Canada
Canadian Index of Wellbeing  Neurological Health Charities Canada
Canadian Interactive Alliance  Parkins, Janet
Canadian National Institute for the Blind  Public Service Alliance of Canada
Canadians for Tax Fairness  YWCA Canada
Citizens for Public Justice

PUBLIC SAFETY AND SECURITY
Alberta Urban Municipalities Association  Canadian Public Works Association
Canadian Electricity Association  Canadian Red Cross
Canadian Federation of University Women  Centre for Israel and Jewish Affairs
Canadian Municipal Network on Crime Prevention  Digital ID and Authentication Council of Canada
Information Technology Association of Canada
Mcneil, Art

National Coalition Against Contraband Tobacco
Union of British Columbia Indian Chiefs

RESEARCH & DEVELOPMENT AND INNOVATION

Accelerating Social Impact CCC Ltd
Affinity Credit Union
Alliance of Canadian Comprehensive Research Universities
Association of Canadian Universities for Research in Astronomy
Association pour le développement de la recherche et de l’innovation du Québec
AstraZeneca Canada
Atlantic Canada Aerospace and Defence
BIOTECanada
Canadian Association of Physicists
Canadian Association of Research Libraries
Canadian Astronomical Society
Canadian Cancer Trials Group
Canadian Community Economic Development Network
Canadian Consortium for Research
Canadian Council for Public-Private Partnerships
Canadian Electricity Association

Canadian Gas Association
Canadian Health Food Association
Canadian Horticultural Council
Canadian Index of Wellbeing
Canadian Institute for Neutron Scattering
Canadian Network of Scientific Platforms
Canadian Nuclear Association
Canadian Pharmacists Association
Canadian Society for Molecular Biosciences
Canadian Society of Landscape Architects
Canadian Wireless Telecommunications Association
Centre for Drug Research and Development
Chantier de l’économie sociale
Chartered Professionals in Human Resources Canada
City of Montreal
Coalition for Canadian Astronomy
Community Economic Development and Employability Corporation
Compute Canada
Co-operatives and Mutuals Canada
Dairy Processors Association of Canada
Evidence for Democracy
Fédération québécoise des professeures et professeurs d'université
Financial Executives International Canada
Greater Kitchener Waterloo Chamber of Commerce
Health Charities Coalition of Canada
Heart and Stroke Foundation of Canada
Hultin, Philip G.
Information Technology Association of Canada
Innovative Medicines Canada
Institute of Particle Physics
Inuit Tapiriit Kanatami
Johnson & Johnson Inc.
La Cité Collégiale
McGill University
MediaSmarts
Medicines for Malaria Venture
Mitacs
Momentum
Multiple Sclerosis Society of Canada
National Ballet of Canada (The)
National Optics Institute
Neurological Health Charities Canada
Northern Alberta Institute of Technology
Ontario Cleantech Materials Group
Partnership Group for Science and Engineering
Pelmorex Weather Networks Inc.
Petroleum Services Association of Canada
Professional Institute of the Public Service of Canada
Prospectors and Developers Association of Canada
Purpose Capital
Queen's University
Réseau Trans-tech
Ryerson University
Science and Policy Exchange
Special Olympics Canada
Telesat Canada
The Kidney Foundation of Canada
TMX Group Limited
U15 Group of Canadian Research Universities
Union des producteurs agricoles
University of Alberta
University of British Columbia
University of Calgary
University of Guelph

WOMEN AND CHILDREN
Boys and Girls Clubs of Canada
Campaign 2000
Canadian Child Care Federation
Canadian Federation of University Women
Canadian Network of Scientific Platforms
Canadians for Tax Fairness
Chantier de l'économie sociale
Chartered Professionals in Human Resources Canada
Co-operatives and Mutuals Canada
Digital Opportunity Trust
Engineers Canada
Ingenium
Inuit Tapiriit Kanatami

University of Manitoba
University of Ontario Institute of Technology
University of Toronto
Visa Canada Corporation
York University

Manitoba Child Care Association
Public Service Alliance of Canada
Research2Reality
Science and Policy Exchange
Special Olympics Canada
St. Stephen's Community House
Unifor
Union of British Columbia Indian Chiefs
University of British Columbia
University of Guelph
Vancouver Foundation
YWCA Canada
## APPENDIX C

### LIST OF WITNESSES

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<th>Organizations and Individuals</th>
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<tr>
<td>Andrew Brown, Acting Director General</td>
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<tr>
<td>Catherine Demers, Director General</td>
<td>Strategy and Partnerships, Skills and Employment Branch</td>
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<td>Rachel Wernick, Associate Assistant Deputy Minister</td>
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<td>Phil King, Director</td>
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<td>Claude Lavoie, Director</td>
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<td>Lise Bourgeois, Co-Chair and President of La Cité collégiale</td>
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<td>John Gamble, President and Chief Executive Officer</td>
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<td>David Moorman, Senior Advisor</td>
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<td>Dean, Laval University</td>
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<td>Jeffrey Wichtel, President</td>
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<td>Geneviève Moineau, President and Chief Executive Officer</td>
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<td><strong>Big Brothers Big Sisters of Canada</strong></td>
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<td>Peter Coleridge, National President and Chief Executive Officer</td>
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<td>Michèle Biss, Legal Education and Outreach Coordinator</td>
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<td>Harriett McLachlan, Acting Deputy Director</td>
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<td>Stephanie Deschenes, Executive Director</td>
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<td>Michael Atkinson, President</td>
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Organizations and Individuals | Date | Meeting
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**Canadian Labour Congress**
Mike Luff, Senior Economist
Hassan Yussuff, President
2017/09/25 | 105

**Canadian Urban Transit Association**
Patrick Leclerc, President and Chief Executive Officer

**Co-operative Housing Federation of Canada**
Timothy Ross, Director
Strategic Affairs
Douglas Wong, Program Manager
Policy and Government Relations

**CropLife Canada**
Dennis Prouse, Vice-President
Government Affairs

**Railway Association of Canada**
Michael Bourque, President and Chief Executive Officer
Gérald Gauthier, Vice-President

**Spirits Canada**
C.J. Helie, Executive Vice-President

**Association of University Research Parks Canada**
Laura O'Blenis, Co-Founder and Managing Director
2017/09/26 | 107

**Business Council of Canada**
Brian Kingston, Vice-President
Policy, International and Fiscal Issues

**Canada-Israel Industrial Research and Development Foundation**
Henri Rothschild, President

**Canadian Apprenticeship Forum**
Sarah Watts-Rynard, Executive Director

**Canadian Association of Social Workers**
Sally Guy, Director of Policy and Strategy
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<th>Organizations and Individuals</th>
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<td>Rob Cunningham, Senior Policy Analyst</td>
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<td>Lynne Hudson, President and Chief Executive Officer</td>
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<td>Kelly Masotti, Director</td>
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<td><strong>Canadian Construction Innovations</strong></td>
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<td>Pierre Boucher, President</td>
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<td>David Hudock, Manager, Business Development, Canadian Buildings and Civil Infrastructure</td>
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<td>PCL Constructors Canada</td>
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<td>Athana Mentzelopoulos, Vice-President</td>
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<td>Marc-André Pigeon, Assistant Vice-President</td>
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<td>Financial Sector Policy</td>
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<td>Ron Lemaire, President</td>
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<td><strong>Canadian Taxpayers Federation</strong></td>
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<td>Aaron Wudrick, Federal Director</td>
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<td><strong>Macdonald-Laurier Institute</strong></td>
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<td>Scott Chamberlain, Director of Labour Relations, General Counsel</td>
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<td>Andrew Casey, President and Chief Executive Officer</td>
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<td><strong>Canadian Alliance on Mental Illness and Mental Health</strong></td>
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<td>Karen R. Cohen, Member of the Management Committee</td>
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<td>Catherine Kells, President</td>
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<td>Lisa Votta-Bleeker, Chair</td>
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<td><strong>Centre for Israel and Jewish Affairs</strong></td>
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<td>Garth Huber, Executive Director</td>
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<td>Professor, University of Regina, Department of Physics</td>
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<td>Canadian Neutron Initiative Working Group</td>
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<td>Rob Norris, Senior Strategist, Research Partnerships</td>
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<td>John Root, Executive Director</td>
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<td>Sylvia Fedoruk Canadian Centre for Nuclear Innovation Inc.</td>
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<td>Darla Lindbjerg, President and Chief Executive Officer</td>
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<td>Brenda Wasylow, Past Chair</td>
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<td>Pamela Schwann, President</td>
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<td><strong>University of Saskatchewan</strong></td>
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<td>Jamie Miley, Senior Strategist, Public Affairs</td>
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<td>Dan Woynillowicz, Policy Director</td>
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<td>Centre for Dialogue, Simon Fraser University</td>
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<td>Val Napoleon, Associate Professor and Law Foundation Professor of Aboriginal Justice and Governance</td>
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<td>Sandy Kalgutkar, Deputy Secretary to the Financial Management Board</td>
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<td>David Stewart, Secretary to the Financial Management Board/Deputy Minister</td>
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<td>John Rowe, Vice-President</td>
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<td>Northwest Territories Association of Communities</td>
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<td>Sara Brown, Chief Executive Officer</td>
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<td>Anthony Rabesca, President</td>
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<td>Bertha Rabesca Zoe, Legal Counsel</td>
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<td><strong>YWCA Yellowknife</strong></td>
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<td>Caroline Wawzonek, Vice-President</td>
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<td>Adam Legge, President and Chief Executive Officer</td>
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<td>John Bayko, Vice-President</td>
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<td>Chris J. Bloomer, President and Chief Executive Officer</td>
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<td>Casey Vander Ploeg, Vice-President</td>
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<td>Ray Orb, President</td>
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<td>Alex Zahavich, Vice-President of Corporate Development and Applied Research Education</td>
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<td>Ubaka Ogbogu, Assistant Professor, Faculty of Law</td>
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<td>Penelope Rowe, Chief Executive Officer</td>
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<tr>
<td>Gabriel Miller, Executive Director</td>
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<td><strong>Fisheries and Marine Institute of Memorial University of Newfoundland</strong></td>
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<td>Carey Bonnell, Head School of Fisheries</td>
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<td>Craig Foley, Chief Executive Officer</td>
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<td>Ian Russell, President and Chief Executive Officer</td>
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<td>Ed Moriarity, Executive Director</td>
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<td>Don Bureaux, Board Member and President of Nova Scotia</td>
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<td>Craig Avery, Director and Past President</td>
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<td><strong>Association francophone pour le savoir</strong></td>
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<td>Frédéric Bouchard, President</td>
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<td><strong>Association pour le développement de la recherche et de l’innovation du Québec</strong></td>
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<td>Albert De Luca, President of the Board of Directors</td>
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<td><strong>Board of Trade of Metropolitan Montreal</strong></td>
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<td>Céline Huot, Vice-President</td>
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<td>Josh Levac, Treasurer</td>
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<td>Cara Piperni, Past President</td>
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<td>Clara Couturier, Research Analyst, Public Policy</td>
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<td>Corinne Voyer, Director</td>
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<td>François Bélanger, Union Advisor</td>
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<td>Pierre Patry, Treasurer</td>
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<td><strong>Electric Mobility Canada</strong></td>
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<td>Chantal Guimont, President and Chief Executive Officer</td>
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<td>Sarah McMillan, Executive Vice-President</td>
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<td>Gaétan Morin, President and Chief Executive Officer</td>
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<td>Eric Gagnon, Head</td>
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<td>Elisabeth Baugh, Chief Executive Officer</td>
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<tr>
<td>Norma Kozhaya, Vice-President of Research and Chief Economist</td>
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<td>Elise Maheu, Director</td>
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<td>Satinder Chera, President</td>
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<td><strong>Canadian Music Publishers Association</strong></td>
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<td>Margaret McGuffin, Executive Director</td>
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<td>Adam Thompson, Manager</td>
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<td>Tovah Barocas, Vice-President, External Relations</td>
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<td><strong>Institute for Quantum Computing</strong></td>
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<td>Tobi Day-Hamilton, Director, Communications and Strategic Initiatives</td>
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<td>Martin Laforest, Senior Manager</td>
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<td>Aaron Brown</td>
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<td>John Humphrey</td>
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<td>Donald K. Johnson, O.C., LL.D. Volunteer Board Member of not-for-profit organizations</td>
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<td>Gail Czukar, Chief Executive Officer</td>
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<td>James Scongack, Vice-President Corporate Affairs and Environment</td>
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<td><strong>Canadian Beverage Association</strong></td>
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<td>Jim Goetz, President</td>
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<td>Dennis Burns, Executive Director</td>
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<td>Steven Christianson, National Manager</td>
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<td>Margaret Eaton, Executive Director</td>
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APPENDIX D
LIST OF BRIEFS

Organizations and Individuals

3M Company Canada
Accelerating Social Impact CCC Ltd *
Action Hepatitis Canada
Action on Smoking and Health *
Addictions and Mental Health Ontario
Aerospace Industries Association of Canada
Affinity Credit Union *
Agricultural Institute of Canada
Agriculture and Agri-Food Labour Task Force
Air Transport Association of Canada
Airbnb
Alberta Urban Municipalities Association
Alliance of Canadian Cinema, Television and Radio Artists (ACTRA)
Alliance of Canadian Comprehensive Research Universities
Alzheimer Society of Canada
Amsden, Barb
Amyotrophic Lateral Sclerosis Society of Canada
Appraisal Institute of Canada
Arthritis Society *
ArtsBuild Ontario
Assembly of First Nations
Association de la recherche industrielle du Québec
Organizations and Individuals

Association des collèges et universités de la francophonie canadienne
Association des psychothérapeutes du Québec *
Association francophone pour le savoir
Association nationale des éditeurs de livres
Association of Canadian Advertisers
Association of Canadian Faculties of Agriculture and Veterinary Medicine
Association of Canadian Financial Officers
Association of Canadian Publishers
Association of Canadian Universities for Research in Astronomy *
Association of Consulting Engineering Companies - Canada
Association of Faculties of Medicine of Canada
Association of Fundraising Professionals
Association of Registered Psychotherapists and Mental Health Professionals *
Association of University Research Parks Canada
Association pour le développement de la recherche et de l’innovation du Québec
AstraZeneca Canada
Atlantic Canada Aerospace and Defence
Atlantic Canada Airports Association
Banff World Media Festival Foundation *
Barreau du Québec
Bâtir son quartier
Beer Canada
Big Brothers Big Sisters of Canada
BIOTECanada
Blair Corkum Financial Planning Inc.
Organizations and Individuals

Blumberg Segal LLP
Boys and Girls Clubs of Canada
British Columbia Council for International Cooperation
Bruce Power
Brunico Communications Ltd. *
Burnaby Board of Trade
Business Council of Canada
Calgary Chamber of Commerce
Calgary Philharmonic Orchestra
Cameco Corporation
Campaign 2000
Canada Bikes
Canada Foundation for Innovation
Canada Green Building Council
Canada Media Fund
Canada Without Poverty
Canada-Israel Industrial Research and Development Foundation
Canadian Actors' Equity Association
Canadian Airports Council
Canadian Alliance of Student Associations
Canadian Alliance on Mental Illness and Mental Health
Canadian Apprenticeship Forum
Canadian Aquaculture Industry Alliance
Canadian Artists' Representation *
Canadian Arts Coalition
Organizations and Individuals

Canadian Arts Presenting Association
Canadian Association for Co-operative Education
Canadian Association for Graduate Studies
Canadian Association of Content Exporters
Canadian Association of Film Distributors and Exporters
Canadian Association of Fire Chiefs
Canadian Association of Naturopathic Doctors
Canadian Association of Occupational Therapists
Canadian Association of Optometrists
Canadian Association of Petroleum Producers
Canadian Association of Physicists
Canadian Association of Radiologists
Canadian Association of Research Libraries
Canadian Association of Science Centres *
Canadian Association of Social Workers
Canadian Association of Student Financial Aid Administrators
Canadian Association of University Teachers
Canadian Astronomical Society *
Canadian Automobile Dealers Association
Canadian Beverage Association
Canadian Bureau for International Education
Canadian Cable Systems Alliance
Canadian Camping and RV Council
Canadian Cancer Society
Canadian Cancer Society *
Organizations and Individuals

Canadian Cancer Trials Group
Canadian Cardiovascular Society
Canadian Centre for Policy Alternatives
Canadian Centre on Substance Use and Addiction
Canadian Chamber of Commerce
Canadian Child Care Federation
Canadian Chiropractic Association
Canadian Coalition for Action on Tobacco *
Canadian Community Economic Development Network *
Canadian Consortium for Research
Canadian Construction Association
Canadian Construction Innovations
Canadian Convenience Stores Association
Canadian Council for International Co-operation
Canadian Council for Public-Private Partnerships
Canadian Council of Snowmobile Organizations
Canadian Counselling and Psychotherapy Association *
Canadian Credit Union Association
Canadian Dance Assembly
Canadian Dental Association
Canadian Dental Association *
Canadian Dental Hygienists Association
Canadian Dental Hygienists Association *
Canadian Electricity Association
Canadian Federation of Agriculture
Organizations and Individuals

Canadian Federation of Independent Business
Canadian Federation of Library Associations
Canadian Federation of Medical Students
Canadian Federation of Nurses Unions
Canadian Federation of Students
Canadian Federation of University Women
Canadian Ferry Association
Canadian Gas Association
Canadian Health Food Association
Canadian Home Builders' Association
Canadian Horticultural Council
Canadian Hospice Palliative Care Association
Canadian Housing and Renewal Association
Canadian Independent Music Association
Canadian Index of Wellbeing
Canadian Indigenous Nurses Association
Canadian Institute for Neutron Scattering *
Canadian Institute of Nuclear Physics
Canadian Interactive Alliance
Canadian Labour Congress
Canadian Life and Health Insurance Association
Canadian Lung Association *
Canadian Manufacturers & Exporters
Canadian Media Producers Association
Canadian Medical Association
Organizations and Individuals

Canadian Municipal Network on Crime Prevention
Canadian Museums Association
Canadian Music Publishers Association
Canadian National Institute for the Blind
Canadian Natural Gas Vehicle Alliance
Canadian Network of Scientific Platforms
Canadian Neutron Initiative Working Group *
Canadian Nuclear Association
Canadian Nuclear Association *
Canadian Nurses Association
Canadian Organization for Rare Disorders
Canadian Partnership for Women and Children’s Health
Canadian Patient Safety Institute
Canadian Pharmacists Association
Canadian Private Copying Collective
Canadian Produce Marketing Association
Canadian Propane Association
Canadian Psychiatric Association
Canadian Psychological Association
Canadian Public Works Association
Canadian Real Estate Association
Canadian Red Cross
Canadian Society for Medical Laboratory Science
Canadian Society for Molecular Biosciences
Canadian Society of Landscape Architects
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Organizations and Individuals

Child Care Advocacy Association of Canada
Children and Youth in Challenging Contexts
Chronic Disease Prevention Alliance of Canada
Citizens for Public Justice
City of Calgary
City of London
City of Mississauga
City of Montreal
Clean Energy Canada
Coalition for Canadian Astronomy *
Coalition québécoise pour le contrôle du tabac *
Coalition québécoise pour le contrôle du tabac *
Coalition québécoise sur la problématique du poids
Cochrane Canada
College of Licensed Counselling Therapists of New Brunswick *
Colleges and Institutes Canada
Community Economic Development and Employability Corporation *
Community Sector Council Newfoundland and Labrador
Compute Canada
Confédération des syndicats nationaux
Conference for Advanced Life Underwriting
Consumer Health Products Canada
Co-operative Housing Federation of Canada
Co-operatives and Mutuals Canada
Council of the Great Lakes Region
Organizations and Individuals

CropLife Canada
Dairy Processors Association of Canada
Davie, Michael
Design Build Research
Desjardins Group
Diabetes Canada
diaMentis Inc.
Dietitians of Canada
Digital ID and Authentication Council of Canada
Digital Opportunity Trust
Direct Sellers Association of Canada
Ducks Unlimited Canada
Earth Rangers
eBay Canada Limited
Ebrahim, Murtaza
Échec aux Paradis Fiscaux
Electric Mobility Canada
Emblem Corp
Endeavour Volunteer Consulting for Non-Profits
Enerkem
Engineers Canada
Enterprise Machine Intelligence & Learning Initiative
Entertainment One
Evidence for Democracy
FAUN Trackway Inc.
Organizations and Individuals

Fédération culturelle canadienne-française
Federation for the Humanities and Social Sciences
Federation of Canadian Municipalities
Fédération québécoise des professeures et professeurs d'université
Fertilizer Canada
Festivals and Major Events Canada *
Financial Executives International Canada
First Nations Tax Commission
First West Credit Union
Fleet Management Association
Fonds de solidarité des travailleurs du Québec
Food and Consumer Products of Canada
Forest Products Association of Canada
Frontier College
Funeral Service Association of Canada
Grand Challenges Canada *
Grape Growers of Ontario
Greater Charlottetown Area Chamber of Commerce
Greater Kitchener Waterloo Chamber of Commerce
Greater Toronto Airports Authority
Green Budget Coalition
H&R Block Canada, Inc.
Health Action Lobby
Health Charities Coalition of Canada
Health Partners Canada
Organizations and Individuals

HealthCareCAN
Heart and Stroke Foundation of Canada
Heart and Stroke Foundation of Canada *
HEC Technologies
Home Instead Senior Care
Hope Air
Hotel Association of Canada
Hultin, Philip G.
Imagine Canada
Imperial Tobacco Canada Limited
Indspire
Infection Prevention and Control Canada
Information Technology Association of Canada
Ingenium *
Innovative Medicines Canada
Institute for Quantum Computing
Institute of Particle Physics
Insurance Brokers Association of Canada
Intellectual Property Institute of Canada
International Association of Heat and Frost Insulators and Allied Workers
International Centre of Art for Social Change
International Union of Operating Engineers
International Union of Painters and Allied Trades
Inuit Tapiriit Kanatami
Investment Industry Association of Canada
Organizations and Individuals

J.W. McConnell Family Foundation *

Jadavji, Nafisa

Johnson & Johnson Inc.

Johnson, Donald

Juvenile Diabetes Research Foundation Canada

Kids Help Phone

La Cité Collégiale

Lacerte and Cyr Indigenous Solutions Inc. *

Law Society of Upper Canada

Magazines Canada

Makivik Corporation

Manitoba Child Care Association

March of Dimes Canada

McGill University

McMaster University

McMaster University *

Mcneil, Art

MediaSmarts

Medicago Inc.

Medicines for Malaria Venture

Merck Canada Inc.

Mercy for Animals

Meredith, Patricia

Mining Association of Canada

Mitacs
Organizations and Individuals

Miziwe Bilk Aboriginal Employment and Training
Momentum *
Montreal Economic Institute
Mood Disorders Society of Canada
Mortgage Professionals Canada
Motion Picture Association-Canada
Multiple Sclerosis Society of Canada
National Aboriginal Capital Corporations Association
National Association of Career Colleges
National Association of Federal Retirees
National Ballet of Canada
National Coalition Against Contraband Tobacco
National Convenience Stores Distributors Association
National Marine Manufacturers Association Canada
National Optics Institute
National Reading Campaign
Natural Capital Lab
Nature Conservancy of Canada
Neurological Health Charities Canada
No Fly List Kids
Non-Smokers' Rights Association *
Northern Air Transport Association
Northern Alberta Institute of Technology
Northwest Territories and Nunavut Construction Association
Northwest Territories Association of Communities
Organizations and Individuals

ONE Campaign
Ontario Association for Marriage and Family Therapy *
Ontario Campaign for Action on Tobacco *
Ontario Cleantech Materials Group
Ontario Trails Council *
Orchestras Canada
Outside Looking In
Ovarian Cancer Canada
Oxfam Canada
Pallium Canada
Paramedic Association of Canada
Parkins, Janet
Parkinson Canada
ParticipACTION
Partnership Group for Science and Engineering
PB Capital Inc.
Pearson College
Pelmorex Weather Networks Inc.
Petroleum Services Association of Canada
Philanthropic Foundations Canada
Physicians for a Smoke-Free Canada *
Physicians for a Smoke-Free Canada *
Plug’N Drive
Polytechnics Canada
Poole, Nathaniel
Organizations and Individuals

Prince’s Charities Canada *
Prince’s Operation Entrepreneur *
Producteurs de grains du Québec
Professional Association of Canadian Theatres
Professional Institute of the Public Service of Canada
Prospectors and Developers Association of Canada
Public Service Alliance of Canada
Purpose Capital *
Quality Urban Energy Systems of Tomorrow
Québec Counselling Association *
Quebec Employers’ Council
Queen’s University
Railway Association of Canada
Recreation Vehicle Dealers Association of Canada
Regenerative Medicine Alliance of Canada *
Regenerative Medicine and Cell Therapy Network *
Regional Municipality of Halton
Regroupement des artistes en arts visuels du Québec *
Regroupement des événements majeurs internationaux *
Reliq Health
Renewable Industries Canada
Research Canada: An Alliance for Health Discovery
Research2Reality *
Réseau pour le développement de l’alphabétisme et des compétences
Réseau Trans-tech
Organizations and Individuals

Restaurants Canada
RESULTS Canada
Rick Hansen Institute
Robinson, David
Rogers Communications Inc.
Ryerson University
Saskatchewan Association of Rural Municipalities
Saskatchewan Mining Association
Science and Policy Exchange
Siddiqui, Naseema
SolarACM Systems Corporation
Special Olympics Canada
Speech-Language & Audiology Canada
Sport Matters Group
St. John's Board of Trade
St. Stephen's Community House
Stem Cell Network
Stem Cell Network *
Strongest Families Institute
Sustainable Forestry Initiative
Swan, Bill
Syngenta Canada
Tardif, Jean-François
Telesat Canada
The Kidney Foundation of Canada
Organizations and Individuals

The Low Carbon Partnership
Thompson Rivers University Students' Union
TILRAY
TMX Group Limited
Toronto Region Board of Trade
Toronto Region Immigrant Employment Council
Tourism Industry Association of Canada
Tribal Wi-Chi-Way-Win Capital Corporation
Twohig, Edd
U15 Group of Canadian Research Universities
Unifor
Union des producteurs agricoles
Union of British Columbia Indian Chiefs
Universities Canada
University of Alberta
University of British Columbia
University of Calgary
University of Guelph
University of Manitoba
University of Ontario Institute of Technology
University of Saskatchewan
University of Toronto
University of Victoria
UPS Canada
Urban Development Institute
Organizations and Individuals

Vancouver Foundation
Visa Canada Corporation
York University

* indicates an organization or individual that submitted as part of a joint brief.
MINUTES OF PROCEEDINGS


Respectfully submitted,

Hon. Wayne Easter, PC, MP
Chair
DISSENTING REPORT
FROM HER MAJESTY’S LOYAL OPPOSITION

Conservative Members of the House of Commons Standing Committee on Finance propose the following dissenting report:

Government spending is growing at an unsustainable pace. The deficit is 100% bigger than the governing party promised in the last election. The tax burden, particularly on low- and middle-income people, has risen. This burden is the unavoidable consequence of fast-growing expenditures.

Conservatives thus propose that:

- the government cancel any and all unnecessary spending increases;
- the government cancel any and all tax increases, including but not limited to, those imposed on diabetics, autistic people, and others to whom the government has suddenly denied the Disability Tax Credit;
- the government cancel proposed tax increases on local businesses and family farmers;
- the government publicly commit to the date on which it will balance the budget and meet that commitment through discipline and restraint;
- the Finance Minister has wrongly characterized small business people as wealthy tax cheats, held shares in a company that he regulates, sold shares a week before introducing tax increases that may have reduced stock prices, introduced a pension bill that can reasonably be seen to affect his pension company, and failed to answer basic questions about his policies and conduct, and he should resign;
- the government should cancel any and all corporate welfare programs that primarily help the wealthy and influential at the expense of everyone else; and
- the government should emphasize free markets and free enterprise as the greatest hope to eliminate poverty and expand opportunity for everyone.