

June 18, 2024



2023–24 Report on the Activities of the Office of the Parliamentary Budget Officer



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

The Parliamentary Budget Officer (PBO) supports Parliament by providing economic and financial analysis for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

This report outlines our results, achievements and progress over the past year in all areas of our organization.

Writer:

Martine Perreault, Communications Advisor

Prepared under the direction of:

Sylvain Fleury, Director, Parliamentary Relations and Planning / Chief Financial Officer

Nathalie Desmarais, Marie-Eve Hamel Laberge and Rémy Vanherweghem assisted with the preparation of the report for publication.

For further information, please [contact the Office of the Parliamentary Budget Officer](#).

Yves Giroux

Parliamentary Budget Officer

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Message from the Parliamentary Budget Officer

I am honoured to present the 2023–24 Report on the Activities of the Office of the Parliamentary Budget Officer, as outlined in the *Parliament of Canada Act*.¹

This report provides a comprehensive overview of our activities, achievements and progress over the last year, touching on every aspect of our organization.

Again this year, we had the opportunity to serve parliamentarians by providing independent, credible and non-partisan financial and economic analysis on a timely basis, covering a wide range of topics associated with public finances and the Canadian economy.

Despite our achievements, we are aware of emerging and ongoing challenges. Public finance remains a complex subject, particularly as government spending and the implementation of new programs continue to exceed pre-pandemic levels. In addition, global economic uncertainty and environmental challenges increase the complexity of our work.

In conclusion, it is with great pride that I lead a dedicated and talented team with whom I am committed to fulfilling the two distinct mandates entrusted to me by Parliament.



Yves Giroux,
Parliamentary Budget Officer

Mandates

As a result of amendments made to the *Parliament of Canada Act* in 2017, Parliament has given the Parliamentary Budget Officer (PBO) two distinct mandates.

When Parliament is not dissolved

The PBO provides independent economic and financial analysis to the Senate and the House of Commons, analyzes the budget forecasts of the government and, if requested, estimates the financial cost of any proposal over which Parliament has jurisdiction.

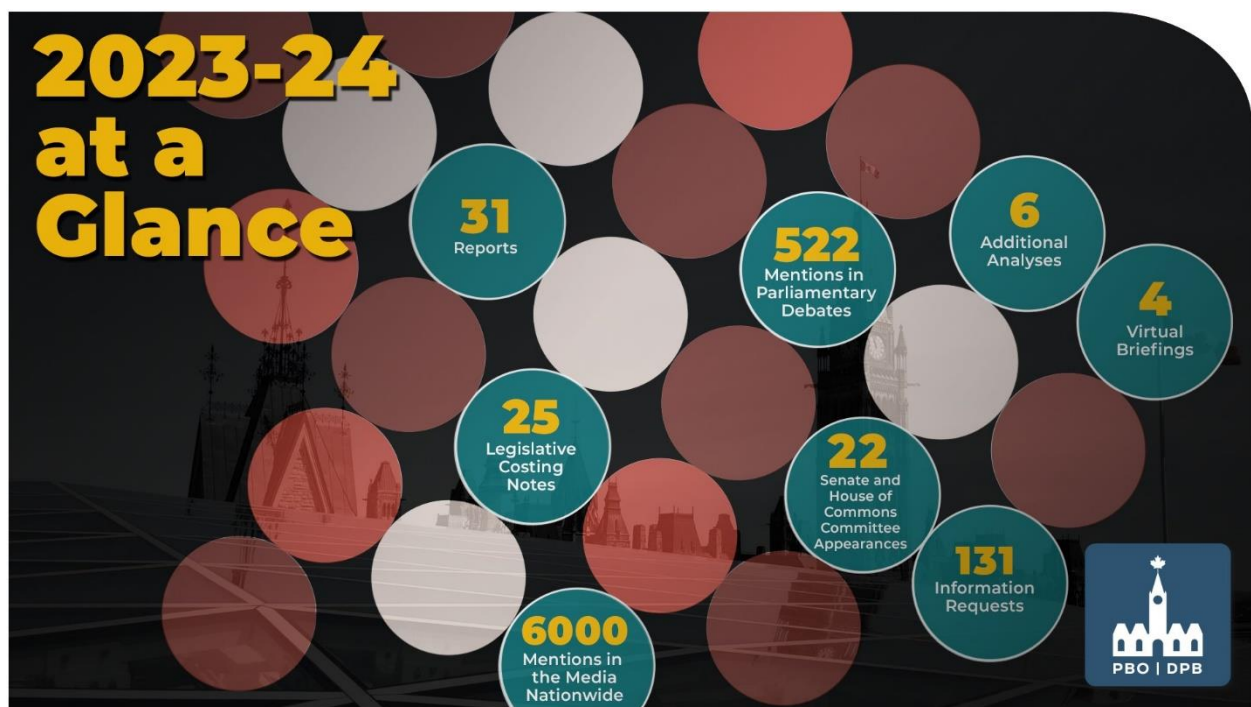
During the 120-day period before a fixed election or when Parliament is dissolved for a general election

The PBO provides political parties, at their request, with estimates of the financial cost of election campaign proposals they are considering making.

Activities

During the 2023–24 fiscal year, the PBO published 25 Legislative Costing Notes, 6 additional analyses and 31 reports, including the 2024–25 PBO’s Work Plan, the 2022–23 Report on the Activities of the Office of the Parliamentary Budget Officer, and the Accessibility Progress Report: December 2022 to December 2023.

Figure 1
PBO by the numbers



Descriptive text

This figure highlights the PBO’s activities for the 2023–24 fiscal year. The Office published 31 reports, 25 Legislative Costing Notes and 6 additional analyses. The work produced by the PBO was mentioned 522 times in parliamentary debates and 6,000 times in the media. The Office presented 4 virtual briefings to parliamentarians and the media, participated in 22 parliamentary committee appearances and submitted 131 information requests to federal institutions.

Independent economic and financial analysis

The *Parliament of Canada Act* provides that the PBO may prepare reports containing the PBO's analysis of the government's budget, economic and fiscal updates, fiscal sustainability reports and the estimates.²

The PBO may also prepare reports on matters of particular significance relating to the nation's finances and economy that are listed in the PBO's annual work plan tabled in the Senate and the House of Commons.³

In 2023–24, the PBO published 7 regular reports or analyses:

- an analysis of the Main Estimates and each of the three supplementary estimates for 2024–25 (4 reports);
- a report entitled Budget 2023: Issues for Parliamentarians;
- the Fiscal Sustainability Report 2023; and
- a report of the Fall Economic Statement 2023 – Issues for Parliamentarians.

In addition to its regular reports, in 2023–24, the PBO published 16 updates and stand-alone reports, some of which supplemented regular reports, while others provided analysis of specific matters related to the nation's economy or finances:

- a personnel expenditure analysis – update;
- a distributional analysis of the Clean Fuel Regulations;
- an estimate of the responsiveness of taxable income to changes in the corporate income tax rate of small businesses;
- a fiscal analysis of Canada's support for Volkswagen's electric vehicle battery manufacturing plant;
- an update on the energy sector and agriculture: federal revenue forgone under certain tax provisions;
- an analysis of household purchasing power at different income levels since 2019;
- an assessment of changes to the alternative minimum tax as proposed in Budget 2023;
- a break-even analysis of production subsidies for Stellantis-LGES and Volkswagen;
- a force structure model of Canada's military: costs and personnel;
- a cost estimate of a single-payer universal drug plan;
- an analysis of the economic and fiscal outlook – October 2023;
- a fiscal analysis of the life cycle cost of Canada's F-35 program;

- an estimate of the cost of the Canada Disability Benefit: model and scenarios;
- an analysis of costing support for EV battery manufacturing;
- an analysis of the income dynamics of new immigrants to Canada; and
- an analysis of the economic and fiscal outlook – March 2024.

The PBO also published 6 supplementary analyses, which provide relevant information and/or additional detail related to PBO publications:

- a study on full-time equivalents in the federal public service – 2023–24 departmental plans;
- an analysis of Bill C-234: extension of the exemption for qualifying farming fuel to marketable natural gas and propane – updated cost estimate;
- an update on the costing support for EV battery manufacturing – factual information;
- a personnel expenditure analysis tool update: 2022–23 personnel expenditures;
- a study on full-time equivalents in the federal public service – 2024–25 departmental plans; and
- an update on foregone corporate income tax revenue as regards support for EV battery manufacturing.

Additionally, the Office of the Parliamentary Budget Officer (OPBO) published 3 administrative reports:

- The 2022–23 Report on the Activities of the OPBO;
- The Accessibility Progress Report: December 2022 to December 2023; and
- The Work Plan for 2024–25.



Requests for financial analysis and cost estimates from parliamentarians

In 2023–24, the PBO received 25 requests for financial analysis and cost estimates from parliamentarians. The PBO also received tens of informal requests and questions.

The PBO published 8 Legislative Costing Notes (see Appendix) and 5 reports that were undertaken at the request of senators, MPs or parliamentary committees:

- an estimate of the cost of removing the tax exemptions for Real Estate Investment Trusts, at the request of Member of Parliament Mike Morrice (Kitchener Centre);
- a budgetary analysis of the Creative Export Strategy, at the request of Member of Parliament Michelle Rempel Garner, P.C. (Calgary Nose Hill);
- an analysis of the overview of the government’s digital service transformation, at the request of Senator Colin Deacon;
- an analysis on refocusing government spending in 2023–24, at the request of the House of Commons Standing Committee on Government Operations and Estimates; and
- a study on the planned capital spending under Canada’s defence policy: 2024 update, at the request of the House of Commons Standing Committee on Government Operations and Estimates.

Promoting our analyses

PBO reports cover the state of the nation’s finances, the government’s economic and budgetary projections, and cost estimates for proposals under Parliament’s jurisdiction.

PBO legislative costing notes provide parliamentarians with cost estimates of bills that are before Parliament.

During the 2023–24 fiscal year, the PBO published 31 reports and 25 notes on various topics of interest to parliamentarians and Canadians.

Every report that the PBO has prepared for Parliament, parliamentarians and parliamentary committees can be found in the reports section of our website. Reports are always published simultaneously in both official languages.

This last year, the PBO added a hubs feature, which provides a list of reports, data, communications products and other content on a common theme.

[Climate Plans and Targets](#) hub

[Electric Vehicles and Battery Manufacturing](#) hub

To learn more about PBO reports and costing notes, visit our [website](#).

Information access

Although some of the information the PBO needs to prepare economic and financial analysis is publicly available, much of it is not.

Under the *Parliament of Canada Act*, the PBO “is entitled, by request made to the head of a department or of a parent corporation, to free and timely access to any information under the control of the department or parent Crown corporation that is required for the performance of his or her mandate”.⁴

While it is often possible for the PBO to prepare an estimate of the cost of implementing a bill without having access to the government’s data, it will often be more costly and time-consuming to do so, potentially reducing the resources available to respond to other requests from parliamentarians and committees. Having access to the government’s data will often improve the quality of the PBO’s estimates and make them more useful to parliamentarians.

If a government department or Crown corporation refuses to provide access to information, the PBO can notify the Speakers of the Senate and of the House of Commons or any relevant parliamentary committee.⁵

The PBO expects that if he were to give such notice, the Speakers, and the Houses over which they preside, would assist the PBO in obtaining access to the information the PBO requires to provide relevant analysis in support of the Senate and the House of Commons.

Exceptions

The PBO is not entitled to access information that falls under five limited exceptions:

- personal information whose disclosure is restricted under section 19 of the *Access to Information Act*;⁶
- information protected by attorney-client privilege or by litigation privilege;⁷
- information whose disclosure is restricted under any provision set out in Schedule II of the *Access to Information Act*;⁸
- information that is a confidence of the King’s Privy Council for Canada as defined in subsection 39(2) of the *Canada Evidence Act*;⁹ and
- information whose disclosure to the PBO is specifically restricted under another federal statute.¹⁰

The PBO remains of the opinion that providing relevant and timely analysis to the Senate and the House of Commons requires access to certain confidential information. This includes the government’s estimate for the cost of implementing bills before Parliament, and gender-based analysis of those bills.

Additionally, the PBO is concerned that the exception based on Schedule II of the *Access to Information Act* is unduly narrowing the PBO’s access to information. There is clearly scope for improving the PBO’s access to information held by government departments and agencies.

We thank government departments and Crown corporations for the attention and diligence they exercised in providing us with the data we need to report to parliamentarians.

Information requests in 2023–24

During 2023–24, the PBO submitted 131 information requests to government departments and Crown corporations.

The PBO received all the information it requested in 124 of the 131 requests submitted. This represents a 95% response rate, the highest average response rate recorded since the Office of the Parliamentary Budget Officer was established.

Of the 7 requests for which the PBO did not receive all the requested information, the departments provided only part of the information requested in 5 cases (often because the remaining information was not available) and did not provide any information in the remaining 2 cases because the information was either not available or could not be disclosed.

Table 1
Information requests

Fiscal year	Requests	Response rate
2009–10	20	50%
2010–11	27	78%
2011–12	52	79%
2012–13	116	36%
2013–14	150	55%
2014–15	55	51%
2015–16	14	86%
2016–17	65	90%
2017–18	60	68%
2018–19	61	84%
2019–20	35	78%
2020–21	133	82%
2021–22	46	83%
2022–23	48	83%
2023–24	131	95%

Yield

Debates and committee meetings

In 2023–24, the PBO and the work produced by his office were mentioned 522 times in the Senate and House of Commons debates. The PBO was mentioned 576 times in Senate committee meetings and 763 times in House of Commons committee meetings.

The use of the PBO's analysis to inform interventions in the Senate and House, as well as during debate and committee proceedings is one of the more visible forms of support to parliamentarians.

The PBO's committee appearances

In 2023–24, the PBO or his staff appeared on 11 occasions before Senate committees and on 11 occasions before House of Commons committees. These figures are similar to the number of times the PBO was invited to appear before committees the previous year.

The PBO's budget assessments, main and supplementary estimates analyses, cost estimates of military capabilities, the results of a break-even analysis of the support for Stellantis-LGES and Volkswagen, and a report on Bill S-233, *An Act to develop a national framework for a guaranteed livable basic income*, are examples that demonstrate how the PBO and his staff can use their specialized expertise to support the work of parliamentary committees.

Briefing sessions on reports

The PBO presented 4 reports in 2023–24 via virtual and in-person briefing sessions to allow parliamentarians to ask questions and further explore the topics covered in PBO publications. These briefings were offered to all parliamentarians and their staff.

During the COVID-19 pandemic, we began offering these sessions online and continue to do so, although in-person sessions are once again offered, this method is very popular with our clientele and ensure that parliamentary staff based outside the national capital region can participate.

The PBO provided briefing sessions on the following reports for the 2023–2024 fiscal year:

- 1- Fiscal Analysis of Canada’s Support for Volkswagen’s Electric Vehicle Battery Manufacturing Plant;
- 2- Break-even Analysis of Production Subsidies for Stellantis-LGES and Volkswagen;
- 3- Cost Estimate of a Single-payer Universal Drug Plan; and
- 4- The Life Cycle Cost of Canada’s F-35 Program – A Fiscal Analysis.

Multiple sessions were offered for each report to facilitate participation by all parliamentarians across time zones. On average, approximately 20 participants attended each of these sessions. The PBO also offered briefings for the media for select publications.

At these sessions, the PBO presented a summary and conclusions of the published report and answered questions from participants.

Outreach to Canadians

In 2023–24, the PBO continued to promote greater budget transparency and accountability by communicating his findings to the public and the media. This open and accessible approach allows the PBO to better serve parliamentarians who can speak to the PBO’s reports knowing that the public is aware of them.

Over the course of the fiscal year, the work of the PBO was mentioned over 6,000 times in the media nationwide, underscoring the relevance of the PBO’s analysis in contributing to the public discourse.

Diversity, equity and inclusion

Diversity, equity and inclusion (DEI) have always been a PBO priority. The Office places special emphasis on having a diversity of backgrounds, ways of thinking, identities and work experience so we can solve problems more effectively, encourage innovation in order to attract and retain talent, and better understand the unique needs of our clients and staff.

To uphold this commitment, the PBO continues to take diversity into account in its competency profiles. Our goal is to remove barriers and help staff create an inclusive, non-judgmental workplace.

Participation in the Capital Pride Parade

In August 2023, for the second time, PBO staff participated in the Capital Pride Parade. This annual parade creates an opportunity for members of the 2SLGBTQI+ community in the national capital region to increase their visibility within the community and raise awareness of their diverse identities and experiences.

Publication of the first accessibility progress report

The PBO understands the importance of accessibility and is committed to providing a barrier-free environment for employees, clients and the general public. In December 2023, we published our first accessibility progress report, which is an important step in working to achieve this goal. Much was accomplished over the course of the fiscal year.

Since the beginning of the 2023–24 fiscal year, all PBO's analyses (reports and notes) have been published in an HTML format designed specifically to optimize universal accessibility on the website. This HTML version is available in addition to the PDF version with tags.

Collaborating with parliamentary bodies

The Office of the Parliamentary Budget Officer works closely with other parliamentary entities on various projects and initiatives.

In 2023–24, we continued to collaborate with the Senate and House of Commons administrations, the Library of Parliament, the Parliamentary Protective Service and the Office of the Ethics Commissioner to pool our knowledge and work on initiatives together in a number of areas.

PBO employees participate in each of the following working groups:

- Parliamentary Precinct Working Group on Accessibility;
- Group of human resources directors on the Hill;
- Community of practice on attracting talent on the Hill;
- Working group on the labour relations community;
- Working group on the community of practice on pay equity;
- Community of practice of Hill partners – diversity, equity and inclusion;
- Joint committee of mental health and wellness champions;
- Parliamentary Security Awareness Working Group;
- Committee on updating workplace health and safety with Hill partners;
- Group promoting the Government of Canada Workplace Charitable Campaign; and
- Organizing “Take Our Kids to Work” day.

Financial information

The budget process for the PBO is established in the *Parliament of Canada Act*. Before each fiscal year, the PBO prepares its budget. The estimate is considered by the Speaker of the Senate and the Speaker of the House of Commons and, if approved by both Speakers, is transmitted to the President of the Treasury Board, who tables it before the House with the estimates of the Government of Canada.

Table 2

2023–24 Financial Resource Summary (thousands of dollars)

Program Activity	Main Estimates	Actual Spending
Economic and fiscal analysis	6,850	5,913
Contributions to employee benefits plan	791	668
Total	7,641	6,581

Appendix – Publications List



Report • Parliamentarian request • 2023-04-03

Cost of removing the tax exemptions for Real Estate Investment Trusts

This report provides an estimate of the additional revenues that could be collected by the federal government if tax exemptions for Real Estate Investment Trusts...



Report • 2023-04-04

Personnel Expenditure Analysis — Update

This report provides an analysis of the Government's spending on personnel over 2020-21 to 2021-22. The report highlights some key findings that were generated from...



Legislative Costing Note • Parliamentarian request • 2023-04-05

EI Attachment Benefit for Adoptive and Intended Parents

Bill C-318 proposes to introduce an EI attachment benefit for parents who adopt a child under the age of 18, as well as for intended...



Report • 2023-04-13

Budget 2023: Issues for Parliamentarians

To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from Budget 2023.



Legislative Costing Note • 2023-05-04

Cost Estimate of the Grocery Rebate

Bill C-46/C-47 proposes a grocery rebate to support families who are the most affected by inflation. The rebate will be delivered through the Goods and...



Legislative Costing Note • 2023-05-09

Increasing the Air Travellers Security Charge

The Air Travellers Security Charge (ATSC) is a flat fee levied on air travellers at the time of ticket purchase and funds airport security screening...



Legislative Costing Note • Parliamentarian request • 2023-05-12

Cost estimate of Employment Insurance Board of Appeal

Bills C-37 and C-47 propose the establishment of the Employment Insurance Board of Appeal (BOA) which will replace the Social Security Tribunal General Division –...



Report • 2023-05-18

A Distributional Analysis of the Clean Fuel Regulations

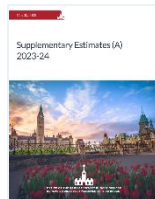
This report provides a distributional analysis of the Clean Fuel Regulations that will require reductions in the carbon intensity of gasoline and diesel used in...



Report • 2023-05-26

Responsiveness of taxable income to changes in the corporate income tax rate of small businesses

This report provides estimates of the responsiveness (commonly referred to as “elasticity” in the economic literature) of taxable income to a change in the corporate...



Report • 2023-05-30

Supplementary Estimates (A) 2023-24

This report provides a detailed analysis of the Government’s first Supplementary Estimates for the 2023-24 fiscal year, which seeks Parliament’s approval of \$20.5 billion.



Legislative Costing Note • Parliamentarian request • 2023-05-31

An Act to amend the Old Age Security Act

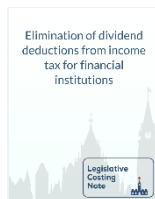
This bill proposes to increase the amount of the full pension to which all pensioners aged 65 or older are entitled to by 10 per...



Report • 2023-06-14

Fiscal Analysis of Canada’s Support for Volkswagen’s Electric Vehicle Battery Manufacturing Plant

In response to interest from several Members of Parliament, this report provides a static cost estimate of the entirety of the Government of Canada’s funding...



Legislative Costing Note • 2023-06-15

Elimination of dividend deductions from income tax for financial institutions

Budget 2023 introduced a new amendment to the Income Tax Act that would eliminate the deduction of dividends received on shares that are “mark-to-market” property...



Report • 2023-06-15

Update on the energy sector and agriculture: federal revenue forgone from tax provisions

This report is a supplement to the PBO's report entitled "Energy sector and agriculture: federal revenue forgone from tax provisions." It examines the cost of...



Report • 2023-06-22

Household purchasing power at different income levels since 2019

This report examines household purchasing power at different income levels since 2019. The Parliamentary Budget Officer (PBO) assessed the share of income needed to purchase...



Legislative Costing Note • 2023-06-28

New Canadian Dental Care Plan

As part of the 2023 Federal Budget, the federal government introduced the New Canadian Dental Care Plan, which will provide dental coverage to uninsured Canadians...



Legislative Costing Note • 2023-06-29

Investment Tax Credit for Clean Technology

The 2022 Fall Economic Statement proposed to introduce a refundable Clean Technology Investment Tax Credit equal to 30 per cent of the capital cost of...



Legislative Costing Note • 2023-06-29

Investment Tax Credit for Clean Electricity

Budget 2023 proposed an Investment Tax Credit for Clean Electricity which introduces a 15 per cent refundable tax credit for eligible investments in non emitting...



Report • 2023-07-27

Fiscal Sustainability Report 2023

This report provides PBO's assessment of the sustainability of government finances over the long term for the federal government, subnational governments and public pension plans.



Report • Parliamentarian request • 2023-08-31

Creative Export Strategy – A Budgetary Analysis

This report provides a budgetary analysis of the Creative Export Strategy.



Report • 2023-09-07

Changes to the Alternative Minimum Tax as Proposed in Budget 2023

This report estimates the impact of changes to the Alternative Minimum Tax (AMT) proposed in Budget 2023. Some high-earning individuals and trusts have enough tax...



Report • 2023-09-12

Break-even Analysis of Production Subsidies for Stellantis-LGES and Volkswagen

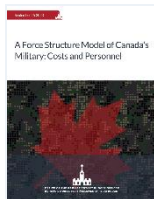
This report provides a break-even analysis of the support for Stellantis-LG Energy Solutions and Volkswagen to estimate the period over which government revenues generated from...



Report • Parliamentarian request • 2023-09-15

Overview of the Government's Digital Service Transformation

This report is in response to a request by Senator Colin Deacon to estimate the financial cost of Motion No. 107 – That the Senate...



Report • 2023-09-26

A Force Structure Model of Canada's Military: Costs and Personnel

This report details the development of a framework to address the costs of military capabilities and the potential trade-offs implied should a government policy require...



Legislative Costing Note • 2023-09-28

Investment tax credit for clean technology manufacturing

This note estimates the total cost of the refundable investment tax credit for Clean Technology Manufacturing, proposed in Budget 2023, which equals to 30 per...



Report • 2023-10-12

Cost Estimate of a Single-payer Universal Drug Plan

This report estimates the total and incremental public cost of a single-payer universal drug plan—“Pharmacare”—over 2023-24 to 2027-28. The estimated cost reflects a national...



Report • 2023-10-13

Economic and Fiscal Outlook – October 2023

This report provides a baseline projection to help parliamentarians gauge potential economic and fiscal outcomes under current policy settings.



Legislative Costing Note • 2023-10-17

Extension of repayment deadline and interest-free period for CEBA loans

Extending the deadline to repay Canada Emergency Business Account (CEBA) loans from December 31, 2023 to January 18, 2024; extending the interest-free period until that...



Legislative Costing Note • 2023-10-17

Digital Services Tax

The Budget 2023 confirms the government's intention to implement a Digital Services Tax (DST) as of 1 January 2024, with retroactive effect to 1 January...



Legislative Costing Note • Parliamentarian request • 2023-10-26

Applying the Canada Recovery Dividend to Fossil Fuel Companies

Motion M-92, Climate Crisis and Affordability, introduced by Member of Parliament Mike Morrice, proposes to immediately extend the Canada Recovery Dividend to include fossil fuel...



Legislative Costing Note • Parliamentarian request • 2023-11-01

Regulating activities related to great apes, elephants, and other designated animals

The bill would prohibit private ownership of these animals as exotic pets and require federal regulation of zoos and other facilities holding such animals.



Report • 2023-11-02

The Life Cycle Cost of Canada's F-35 Program – A Fiscal Analysis

This report presents a cost analysis of Canada's F-35 program, including estimates for the Development, Acquisition, Operations and Sustainment, and Disposal phases.



Report • 2023-11-16

The Canada Disability Benefit: Model and Scenarios

This report presents the PBO's microsimulation model to estimate the cost of the Canada Disability Benefit. The model can accommodate many different design elements of...



Report • 2023-11-16

Supplementary Estimates (B) 2023-24

This report provides a detailed analysis of the Government's second Supplementary Estimates for the 2023-24 fiscal year, which seeks Parliament's approval of \$20.7 billion.



Report • 2023-11-17

Costing Support for EV Battery Manufacturing

This report estimates the total cost of federal and provincial government support for EV battery manufacturing announced to date that will be provided to Northvolt,...



Legislative Costing Note • 2023-11-17

Pausing the fuel charge on heating oil and doubling the rural top-up rate for fuel charge rebates

This note contains the costing of two measures announced by the Government on October 26, that is pausing the fuel charge on deliveries of heating...



Legislative Costing Note • Parliamentarian request • 2023-11-23

Extension of repayment deadline and interest-free period for CEBA loans to 31 Dec. 2024

Motion M-99, Extension of the Canada Emergency Benefit Account Loan Forgiveness Deadline, introduced by Member of Parliament Don Davies, proposes to extend the deadline to...



Legislative Costing Note • Parliamentarian request • 2023-12-06

Revenue of a Corporate Tax Rate Increase Based on CEO-to-Median Worker Pay Ratio

Motion M-87, Corporate Tax Rate Increase and Disclosure of CEO-to-Median-Worker Pay Ratio, introduced by Member of Parliament Jagmeet Singh, proposes to implement an increase in...



Report • 2023-12-07

Fall Economic Statement 2023: Issues for Parliamentarians

To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from the 2023 Fall Economic Statement.



Legislative Costing Note • 2023-12-12

Amendment to the Excise Tax Act to exempt psychotherapy and mental health support services from the GST

This bill proposes making psychotherapy and mental health support services exempt from the Goods and Services Tax (GST). The PBO estimates that this measure would...



Report • 2024-01-12

Income dynamics of new immigrants to Canada

This report highlights some recent changes in the relative income of new immigrants to Canada. During the period 2014 to 2018 their relative income went...



Legislative Costing Note • 2024-01-18

Enhancements to the Oil to Heat Pump Affordability program

From March 2023 to October 2023, the OHPA program offered eligible households a grant of up to \$10,000 toward the cost of a qualified heat...



Legislative Costing Note • 2024-01-23

Eliminating the Goods and Services Tax in respect of carbon pricing

Bill C-358 proposes to amend the Excise Tax Act to eliminate the Goods and Services Tax (GST) in respect of carbon pricing. The Bill would...



Legislative Costing Note • 2024-02-01

Investment Tax Credit for Clean Hydrogen

The Clean Hydrogen Investment Tax Credit (ITC), first announced in the 2022 Fall Economic Statement and described in Budget 2023, will provide a 15 to...



Legislative Costing Note • 2024-02-01

Investment Tax Credit for Carbon Capture, Utilization and Storage

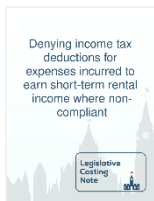
As initially proposed in Budget 2021, the government introduced an investment tax credit (ITC) for capital invested in Carbon Capture, Utilization and Storage (CCUS) projects....



Report • Committee request • 2024-02-12

Refocusing Government Spending in 2023-24

In response to a request by the Standing Committee on Government Operations and Estimates, this report provides an overview of the \$500 million in announced...



Legislative Costing Note • 2024-02-13

Denying income tax deductions for expenses incurred to earn short-term rental income where non-compliant

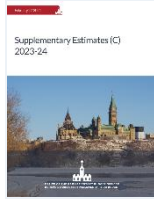
This measure proposes to deny income tax deductions when short-term rental operators are not compliant with the applicable provincial or municipal licensing, permitting, or registration...



Legislative Costing Note • Parliamentarian request • 2024-02-13

Extension of the exemption for qualifying farming fuel to marketable natural gas and propane – Updated cost estimate

This note addresses Bill C-234, as passed with amendments by the Senate. Bill C-234 proposes to amend the Greenhouse Gas Pollution Pricing Act to extend...



Report • 2024-02-22

Supplementary Estimates (C) 2023-24

This report provides a detailed analysis of the Government's third Supplementary Estimates for the 2023-24 fiscal year, which seeks Parliament's approval of \$8.9 billion.



Report • Committee request • 2024-02-28

Planned Capital Spending under Canada's Defence Policy: 2024 Update

This report analyses Department of National Defence planned capital spending under Strong, Secure, Engaged, announced in 2017, as of 2024.



Report • 2024-03-05

Economic and Fiscal Outlook — March 2024

This report provides a baseline projection to help parliamentarians gauge potential economic and fiscal outcomes under current policy settings.



Report • 2024-03-07

The Government's Expenditure Plan and Main Estimates for 2024-25

This report examines the federal government's Expenditure Plan and Main Estimates for 2024-25, which supports the first two appropriation bills that outline \$449.2 billion in...



Legislative Costing Note • 2024-03-19

Doubling the rural top-up rate for fuel charge rebates – Update

This note contains the updated costing of doubling the rural top-up rate for fuel charge rebates from 10 to 20 per cent starting in April...

Notes

¹ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, s. 79.22.

² *Parliament of Canada Act*, R.S.C. 1985, c. P-1, s. 79.2(1)(a).

³ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, ss. 79.13(1)(b), (3), 79.2(1)(b).

⁴ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, s. 79.4(1).

⁵ *Parliament of Canada Act*, R.S.C. 1985, c. P-1, s. 79.42.

⁶ *Parliament of Canada Act*, s. 79.4(2)(a).

⁷ *Parliament of Canada Act*, s. 79.4(2)(b). The professional secrecy of advocates and notaries is a concept in Quebec civil law equivalent to solicitor-client privilege. In accordance with the *Interpretation Act*, R.S.C. 1985, c. I-21, s. 8.2, the “professional secrecy” aspect of the exception applies in Quebec, and the “solicitor-client privilege” aspect applies in the other provinces and in the territories.

⁸ *Parliament of Canada Act*, s. 79.4(2)(c).

⁹ *Parliament of Canada Act*, s. 79.4(2)(d).

¹⁰ *Parliament of Canada Act*, s. 79.4(1). Currently, the only such provision is the *Royal Canadian Mounted Police Act*, R.S.C. 1985, c. R-10, s. 45.47(5).

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