

June 18, 2025



# 2024–25 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.

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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

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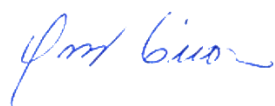
I am pleased to present the 2024–25 Report on the Activities of the Office of the Parliamentary Budget Officer, as outlined in the *Parliament of Canada Act*.<sup>1</sup>

This document highlights the achievements of my team. Once again, we have carried out our role with rigour and impartiality, providing parliamentarians with independent, non-partisan economic and financial analysis in a context where budgetary issues remain central to national concerns.

Evolving public finances and new economic challenges require heightened vigilance in managing public funds. Our role is to provide rigorous, objective and non-partisan analysis, promoting budget transparency and fostering a more informed public debate.

The launch of the election campaign in March marked a significant milestone, enabling us to fully exercise this aspect of our mandate. In this context, our election proposal costing service was made available to political parties and independent members of Parliament, providing Canadians essential, non-partisan information to help them make an informed decision at the polls.

I am proud to lead a dedicated and skilled team whose work strengthens transparency and understanding of public finances. With renewed commitment, we continue this vital mission in service to Parliament and, ultimately, all Canadians.



Yves Giroux,  
Parliamentary Budget Officer



# Mandates

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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

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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.

## When Parliament is dissolved for a general election

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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.

## The PBO's role during the period before a general election – Preparing independent cost estimates of election campaign proposals

On March 23, 2025, the Governor General dissolved the 44<sup>th</sup> Parliament and set the election date for April 28, 2025. For the third time in Canadian history, during the 2025 federal election, political parties were able to ask the PBO to provide financial cost estimates of their election campaign proposals. Although the election was called prior to the fixed election date, our Office's work to further enhance our analytical capacity in key policy areas such as taxation, health, defence and environmental program spending ensured that we were ready to receive requests as soon as the election was called.

On March 24, the PBO released an Economic and Fiscal Baseline Projection, as well as a series of online analytical tools to help political parties build costed platforms.

Find out more on the PBO's work during the 2025 election campaign by visiting [our website](#).

## The Prorogation of Parliament

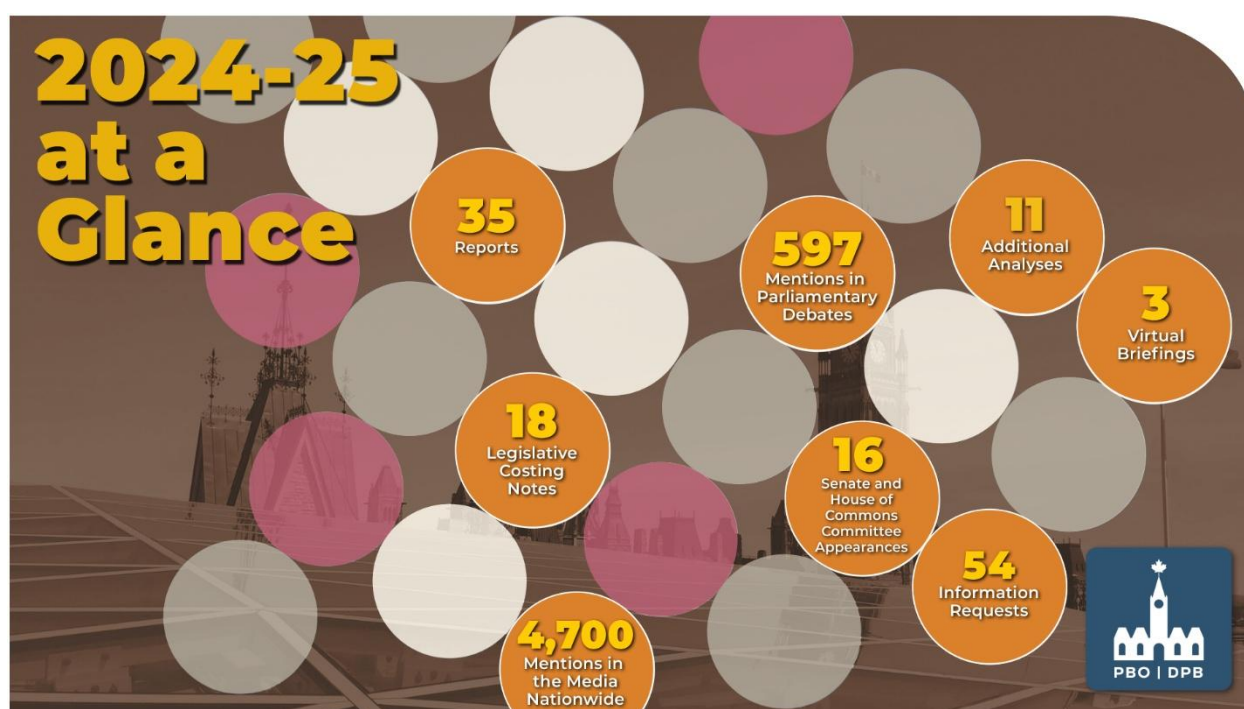
The prorogation of Parliament on January 6, 2025, ended the 1<sup>st</sup> session of the 44<sup>th</sup> Parliament and all parliamentary business, including delaying the publication of the 2025-2026 Main Estimates.

The PBO continued to publish reports on key economic and financial matters until the dissolution of Parliament for the federal election, upholding our commitment to providing parliamentarians and the public with objective and transparent analyses to promote a better understanding of budgetary issues.

# Activities

During the 2024–25 fiscal year, the PBO published 18 Legislative Costing Notes, 11 additional analyses and 35 reports, including the 2025–26 PBO’s Work Plan, the 2023–24 Report on the Activities of the Office of the Parliamentary Budget Officer, and the Accessibility Progress Report: December 2023 to December 2024.

**Figure 1**  
PBO by the numbers



## Descriptive text

This figure highlights the PBO’s activities for the 2024-25 fiscal year. The Office published 35 reports, 18 Legislative Costing Notes and 11 additional analyses. The work produced by the PBO was mentioned 597 times in parliamentary debates and over 4,700 times in the media. The Office presented 3 virtual briefings to parliamentarians and the media, participated in 16 parliamentary committee appearances and submitted 54 information requests to federal institutions.

## Independent economic and financial analysis

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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.<sup>2</sup>

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.<sup>3</sup>

In 2024–25, the PBO published 5 regular reports or analyses:

- The two supplementary estimates (A and B) for 2024–25 (2 reports);
- A report entitled Budget 2024: Issues for Parliamentarians;
- The Fiscal Sustainability Report 2024; and
- A report of the Fall Economic Statement – Issues for Parliamentarians.

In addition to its regular reports, in 2024–25, the PBO published 22 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:

- An estimate of the household formation and the housing stock;
- An assessment of foregone revenue from enhanced GST rental rebate on purpose-built rental housing;
- An estimate of the federal spending to address homelessness;
- A cost estimate of asylum claims from visa-exempt countries;
- An analysis of the long-term fiscal cost of major economic investment tax credits;
- An overview of Contingent Liabilities;
- An analysis of the electric vehicle availability standard: potential impacts on ownership costs and charger supply;
- An analysis of timely financial reporting: a path forward for the public accounts of Canada;
- A distributional analysis of the purchasing power of Canadian households since 2019;
- An update analysis of the Federal Fuel Charge;
- An economic and fiscal outlook – October 2024;
- An analysis of the fiscal implications of meeting the NATO military spending target;



- An analysis of personal income tax changes: the role of the elasticity of taxable income;
- An update of Trans Mountain Pipeline – 2024 Report;
- An analysis of federal spending on housing affordability in 2024;
- An impact assessment of 2025-2027 immigration level plan;
- A model for projecting the number of households in core housing need;
- An analysis of the stress testing the government’s fiscal anchor and fiscal objective;
- A distributional analysis of a national guaranteed basic Income – update;
- An economic and fiscal outlook – March 2025;
- An assessment of the impact of Canada Pension Plan Enhancements on the Public Service Pension Plan; and
- An impact assessment of the oil and gas emissions cap.

The PBO also published 11 supplementary analyses, which provide relevant information and/or additional detail related to PBO publications:

- A 2025 Election Proposal Costing Baseline;
- An update of the Personnel Expenditure Analysis Tool: 2023-24 Personnel Expenditures;
- An impact Assessment of the Oil and Gas Emissions Cap – Factual information;
- An analysis of the evolution of Canada’s social housing stock;
- An analysis of fiscal multipliers;
- An estimation of the impact of the 2025-2027 Immigration Levels Plan on Canada’s Housing Gap;
- An update of Canada’s Military Expenditure and the NATO 2% Spending Target;
- A tally of government support for EV Investment in Canada;
- An analysis of proposed changes to the *borrowing authority Act*;
- An information note on the distributional analysis of carbon pricing;
- A sensitivity analysis of fiscal projections to economic shocks – April 2024.

The PBO published 18 legislative costing notes (see the Appendix).

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

- The 2023–24 report on the activities of the Office of the Parliamentary Budget Officer;
- The accessibility progress report: December 2023 to December 2024; and
- The work plan for 2025-26.



## Requests for financial analysis and cost estimates from parliamentarians

In 2024–25, the PBO received 48 various requests from parliamentarians, including briefing sessions on reports, budget clarifications, informal questions as well as requests for financial analysis and legislative cost estimates.

The PBO published 5 reports in response to analyses requested by senators, members of Parliament or parliamentary committees as well as 3 legislative costing notes.

### Reports:

- A cost estimate for Bill S-230 (changes to the correctional system) at the request of the Standing Senate Committee on Legal and Constitutional Affairs;
- An overview of the composition of corporate income tax from 2018 to 2022 at the request of the Standing Senate Committee on National Finance;
- An analysis of the expansion of SimpleFile by Phone and the implementation of an automatic tax filing system at the request of Senator Percy Downe;
- An update on the Polar Icebreaker Project at the request of the House of Commons Standing Committee on Fisheries and Oceans;
- An estimate of the fiscal cost of task-based IT contracting at the request of the House of Commons Standing Committee on Government Operations and Estimates.

### Legislative costing notes:

- The *Online Harms Act*: Establishment of a Digital Safety Commission, Ombudsperson and Office;
- Amending federal statutes to regulate activities related to elephants and great apes; and
- Amending the *Citizenship Act* (2024).

## 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 2024–25 fiscal year, the PBO published 35 reports and 18 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.

The PBO now has four hubs that bring together reports, data, communications products and other content on a common theme.

[Climate Plans and Targets](#) hub

[Electric Vehicles and Battery Manufacturing](#) hub

[Defence](#) hub

[Housing](#) hub

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

# Information access

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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”.<sup>4</sup>

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.<sup>5</sup>

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

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

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 2024–25

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In 2024–25, the PBO submitted 54 information requests to government departments and Crown corporations, with an 89% response rate.

In 6 cases, the information provided was incomplete or missing:

- 3 requests received partial responses, often because the information was not available.
- 3 requests received no response 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%
2024–25	54	89%

# Yield

## Debates and committee meetings

In 2024–25, the PBO and the work produced by his office were mentioned 597 times in the Senate and House of Commons debates. The PBO was mentioned 374 times in Senate committee meetings and 662 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 2024–25, the PBO or his staff appeared on 8 occasions before Senate committees and on 8 occasions before House of Commons committees. These figures are just under 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, valuation of the Trans Mountain Expansion Pipeline, costing note on Bill C-64 respecting pharmacare and analysis of defence procurement and the Canada's defence industry 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 3 reports in 2024–25 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.

Online briefing sessions are very popular with our clients because they allow parliamentary staff members outside the National Capital Region to participate.

The PBO provided briefing sessions on the following reports during the last fiscal year:

- 1- The Fiscal Implications of Meeting the NATO Military Spending Target;
- 2- A Distributional Analysis of the Federal Fuel Charge – Update; and
- 3- Household Formation and the Housing Stock.

To facilitate participation by all parliamentarians, sessions were scheduled across different time slots to take account of the various 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.

The PBO team regularly shares report findings with parliamentarians who request them in private sessions arranged with their staff.

## Outreach to Canadians

In 2024–25, 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 4,700 times in the media nationwide, underscoring the relevance of the PBO's analysis in contributing to the public debate.



# Diversity, equity and inclusion

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Diversity, equity and inclusion (DEI) are core values of the PBO. We believe that diverse backgrounds, experiences and identities enhance our understanding of issues and drives innovation. The PBO is committed to fostering an inclusive environment where all individuals are empowered to contribute. This approach not only attracts and retains top talent but also better serves the unique needs of our staff and clients.

To translate this commitment into action, the PBO integrates DEI into our competency profiles and proactively identifies and dismantles barriers to inclusion. Our goal is to cultivate a welcoming workplace where every individual can thrive in a respectful and nonjudgmental setting.

## Accessibility at the PBO

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The DPB is dedicated to fostering an inclusive environment that is accessible to all, free from barriers and responsive to the diverse needs of our staff, clients and the public. Central to our efforts are digital accessibility, content usability and accommodation measures.

In December 2024, we released our second Accessibility Progress Report, marking a significant milestone in our journey toward universal accessibility and a user-friendly experience for everyone. Our work continues to enhance web accessibility, for example, by improving intuitive navigation and document accessibility.

Our goal is to ensure that all individuals can access information and interact with our digital services without encountering barriers, thereby promoting an inclusive user experience for all.

## Collaborating with parliamentary bodies

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

In 2024–25, 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**  
2024–25 Financial Resource Summary (thousands of dollars)

Program Activity	Main Estimates	Actual Spending
Economic and fiscal analysis	7,124	5,972
Contributions to employee benefits plan	746	678
Total	7,870	6,650

# Appendix – Publications List

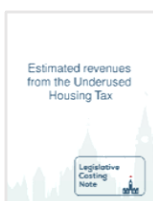
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Report • 2024-04-11

## **Household Formation and the Housing Stock**

This report provides estimates of household formation and the housing stock in Canada. The report also provides an estimate of the housing gap at the...



Legislative Costing Note • 2024-04-19

## **Estimated revenues from the Underused Housing Tax**

The Underused Housing Tax (UHT) is an annual federal 1% tax on the ownership of vacant or underused housing in Canada that took effect on...



Legislative Costing Note • 2024-04-23

## **Supporting Employee Ownership Trusts**

As initially proposed in Budget 2022, the government introduced tax rules for the creation of employee ownership trusts (EOT) in Budget 2023 to give business...



Report • 2024-04-30

## **Budget 2024: Issues for Parliamentarians**

To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from Budget 2024.



Report • 2024-05-09

## **Foregone revenue from enhanced GST Rental Rebate on purpose-built rental housing**

To help increase the construction of purpose-built rental units, the government introduced an enhancement to the goods and services tax (GST) Rental Rebate. To be...



Legislative Costing Note • 2024-05-10

## **Supporting Journalists and News Organizations**

The federal government is proposing to enhance the Canadian journalism labour tax credit that was initially established in 2019. PBO estimates that the new provisions...



Legislative Costing Note • 2024-05-15

**[An Act respecting pharmacare](#)**

Bill C-64 proposes to provide universal, single-payer, first-dollar coverage for a range of contraception and diabetes medications as the first phase of national universal pharmacare....



Report • 2024-05-22

**[Federal Spending to Address Homelessness](#)**

In response to interest from Parliamentarians and the House of Commons Standing Committee on Human Resources, Skills and Social Development and the Status of Persons...



Legislative Costing Note • 2024-05-22

**[Accelerated Capital Cost Allowance for Eligible New Purpose-built Rental Housing](#)**

The accelerated capital cost allowance increases the maximum allowable rate of depreciation from 4 per cent to 10 per cent on eligible new purpose-built rental...



Report • Committee request • 2024-05-24

**[Cost Estimate for Bill S-230 \(Changes to the correctional system\)](#)**

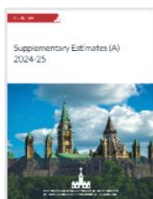
This report was prepared in response to a request from the Standing Senate Committee on Legal and Constitutional Affairs to estimate the cost of Bill...



Report • Committee request • 2024-05-29

**[Composition of Corporate Income Tax Revenue, 2018 to 2022](#)**

In response to a request by the Standing Senate Committee on National Finance, this report provides an overview of the composition of federal corporate income...



Report • 2024-05-30

**[Supplementary Estimates \(A\) 2024-25](#)**

This report provides a detailed analysis of the Government's first Supplementary Estimates for the 2024-25 fiscal year, which seeks Parliament's approval of \$11.2 billion.



Report • 2024-05-31

**[Costing Asylum Claims from Visa-Exempt Countries](#)**

In response to parliamentary interest, PBO prepared an estimate of the total costs to the federal government associated with asylum claimants who have arrived from...



Report • Parliamentary request • 2024-06-13

**[Expansion of SimpleFile by Phone and the implementation of an automatic tax filing system](#)**

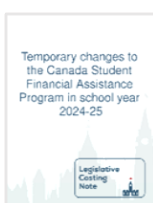
This report provides an analysis of the budgetary impact of expanding the SimpleFile by Phone service offered by CRA as well as a proposed new...



Legislative Costing Note • 2024-06-17

**[Cost estimate of alcohol excise duty relief](#)**

In an announcement on March 9, 2024, the government proposed two measures to provide excise duty relief to alcohol producers.



Legislative Costing Note • 2024-06-21

**[Temporary changes to the Canada Student Financial Assistance Program in school year 2024-25](#)**

Extending the increase in full-time Canada Student Grants (CSG) from \$3,000 to \$4,200 per year, and interest-free Canada Student Loans (CSL) from \$210 to \$300...



Report • Committee request • 2024-06-28

**[The Polar Icebreaker Project: 2024 Update](#)**

This report provides an updated independent cost estimate of the Development and Acquisition phases of the Polar Icebreaker Project.



Report • 2024-07-03

**[Long-Term Fiscal Cost of Major Economic Investment Tax Credits](#)**

The PBO recently published the five-year costs of five of the new federal investment tax credits (ITC) which target investments in the clean energy and...



Legislative Costing Note • Parliamentary request • 2024-07-04

**[The Online Harms Act: Establishment of a Digital Safety Commission, Ombudsperson and Office](#)**

Preliminary estimates from the Department of Canadian Heritage indicate that the Digital Safety Commission, Ombudsperson and Office will have 330 full-time equivalent (FTE) employees at...



Report • 2024-07-25

### **Overview of Contingent Liabilities**

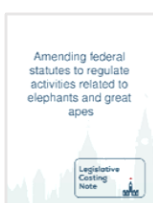
The PBO received multiple parliamentary questions regarding contingent liabilities. Specifically, how they are recorded from a financial perspective, and the reason for the increase in...



Legislative Costing Note • 2024-08-01

### **Increasing the Capital Gains Inclusion Rate**

Budget 2024 introduced an increase in the capital gains inclusion rate from one half to two thirds for corporations and trusts, and from one half...



Legislative Costing Note • Parliamentarian request • 2024-08-08

### **Amending federal statutes to regulate activities related to elephants and great apes**

Bill S-15 proposes to amend the Criminal Code and the Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (WAPPRIITA). PBO...



Report • 2024-08-28

### **Fiscal Sustainability Report 2024**

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 • 2024-08-29

### **Electric Vehicle Availability Standard: Potential Impacts on Ownership Costs and Charger Supply**

Under the Electric Vehicle Availability Standard, manufacturers will be required to ensure light-duty fleet offerings consistent with a zero-emission vehicle (ZEV) market share of 20...



Report • 2024-09-13

### **Timely Financial Reporting: A Path Forward for the Public Accounts of Canada**

The timely publication of the Public Accounts is crucial for transparency and accountability in government finances. However, Canada faces challenges in meeting the International Monetary...



Report • 2024-10-08

**[A Distributional Analysis of the Purchasing Power of Canadian Households Since 2019](#)**

To study the discrepancies in the evolution of the purchasing power of Canadian households, this report provides a distributional analysis of inflation and Canadian household...



Report • 2024-10-10

**[A Distributional Analysis of the Federal Fuel Charge – Update](#)**

This report provides an update of PBO's distributional analysis of the federal fuel charge.



Report • 2024-10-17

**[Economic and Fiscal Outlook – October 2024](#)**

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



Report • 2024-10-30

**[The Fiscal Implications of Meeting the NATO Military Spending Target](#)**

This report examines the fiscal implications of Canada's recent commitment to meet NATO's military spending target of 2% of GDP by 2032.



Report • 2024-11-05

**[Costing personal income tax changes: the role of the elasticity of taxable income](#)**

When fulfilling its mandates, the Office of the Parliamentary Budget Officer is often required to estimate the impact proposed changes to personal income taxes will...



Legislative Costing Note • 2024-11-07

**[Budget 2024 Update to the Alternative Minimum Tax](#)**

Budget 2024 introduced amendments to the Alternative Minimum Tax (AMT) calculation originally proposed in Budget 2023. Budget 2024 will allow 80 per cent of charitable...

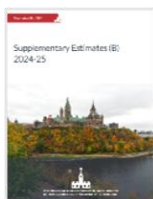




Report • 2024-11-08

**[Trans Mountain Pipeline – 2024 Report](#)**

In June 2022, PBO released a report assessing the Government of Canada’s 2018 decision to acquire, expand, operate, and eventually divest of the Trans Mountain...



Report • 2024-11-20

**[Supplementary Estimates \(B\) 2024-25](#)**

This report provides a detailed analysis of the Government’s second Supplementary Estimates for the 2024-25 fiscal year, which seeks Parliament’s approval of \$21.6 billion.



Legislative Costing Note • 2024-12-05

**[Canada’s surtax on Chinese-made electric vehicles, steel and aluminum](#)**

On October 1, 2024, the federal government implemented a 100 per cent surtax on Chinese-made electric vehicles (EVs) imported into Canada. The federal government also...



Legislative Costing Note • 2024-12-06

**[Cost estimate of alcohol excise duty relief - Update](#)**

This note is an update to the cost estimate published on June 17, 2024, which contains a revision and improvement to the calculation of the...



Legislative Costing Note • 2024-12-09

**[Implementing a two-month Goods and Services Tax/Harmonized Sales Tax \(GST/HST\) break for groceries and holiday essentials](#)**

Bill C-78 introduces amendments to the Excise Tax Act to implement a temporary GST/HST holiday between December 14, 2024, and February 15, 2025. The proposed...



Report • 2024-12-12

**[Federal Spending on Housing Affordability in 2024](#)**

This report provides an overview of federal spending and progress towards meeting the overall target of Canada’s National Housing Strategy. This report was written in...



Legislative Costing Note • Parliamentarian request • 2024-12-19

**[Amending the Citizenship Act \(2024\)](#)**

Bill C-71 aims to amend the Citizenship Act, conferring citizenship by descent to those born outside Canada, whether in the first or subsequent generations, before...



Report • 2025-01-16

**Fiscal cost of task-based IT contracting**

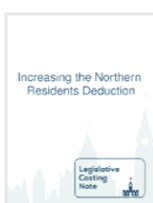
In response to a request by the Standing Committee on Government Operations and Estimates, this report estimates the fiscal cost of task-based IT contracting in...



Legislative Costing Note • 2025-01-21

**Removing the Goods and Services Tax (GST) from funeral-related expenses**

This costing estimates the revenue that would be foregone if the Goods and Services Tax (GST) were removed from funeral-related expenses, regardless of whether the...



Legislative Costing Note • 2025-01-21

**Increasing the Northern Residents Deduction**

Bill C-401 (44-1) proposes to increase the Northern Residents Deduction. It would increase the basic residency amount to \$13.00/day for residents in both intermediate and...



Report • 2025-01-22

**Fall Economic Statement: Issues for Parliamentarians**

This note flags issues regarding the 2024 Fall Economic Statement that may be of interest to parliamentarians.



Report • 2025-01-23

**Impact assessment of 2025-2027 Immigration Level Plan**

This report uses demographic scenarios to estimate the economic impacts of the new immigration policies presented in the Government's 2025-2027 Immigration Levels Plan.



Report • 2025-01-28

**Model for Projecting the Number of Households in Core Housing Need**

This report outlines a model developed to project the number of households in core housing need.



Report • 2025-01-30

**Stress Testing the Government's Fiscal Anchor and Fiscal Objective**

This report provides a "stress test" of the Government's fiscal anchor and fiscal objective by estimating the likelihood that the Government's fiscal plan presented in...



Report • 2025-02-19

**[A Distributional Analysis of a National Guaranteed Basic Income – Update](#)**

This report provides an update of PBO's distributional analysis of a Guaranteed Basic Income.



Report • 2025-03-05

**[Economic and Fiscal Outlook – March 2025](#)**

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



Report • 2025-03-07

**[Assessing the Impact of Canada Pension Plan Enhancements on the Public Service Pension Plan](#)**

This report examines how the Canada Pension Plan (CPP) enhancements from 2019 to 2025 affected the Public Service Pension Plan (PSPP). The Parliamentary Budget Officer...



Legislative Costing Note • 2025-03-10

**[Small business deduction for campgrounds](#)**

Bill C-410 proposes to amend the Income Tax Act by excluding a campground business from the definition of a specified investment business. The PBO estimates...



Report • 2025-03-12

**[Impact Assessment of the Oil and Gas Emissions Cap](#)**

This report provides an assessment of the potential economic impact of the Government's proposed regulations to cap greenhouse gas emissions from the oil and gas...

# Notes

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

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

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

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

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

<sup>6</sup> *Parliament of Canada Act*, s. 79.4(2)(a).

<sup>7</sup> *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.

<sup>8</sup> *Parliament of Canada Act*, s. 79.4(2)(c).

<sup>9</sup> *Parliament of Canada Act*, s. 79.4(2)(d).

<sup>10</sup> *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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