

June 17, 2022



2021–22 REPORT ON THE ACTIVITIES OF THE OFFICE OF THE PARLIAMENTARY BUDGET OFFICER



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

Table of contents

Message from the Parliamentary Budget Officer	1
1. Mandate and activities	2
2. Information access	8
2.1. Exceptions	8
2.2. Information requests in 2021–22	9
3. Performance	10
3.1. Debates and committee meetings	10
3.2. PBO's committee appearances	10
3.3. Briefing sessions	10
3.4. Outreach to Canadians	11
4. Financial information	12
Appendix A: 2021-22 Publications	13
Notes	25

Message from the Parliamentary Budget Officer



I am pleased to present the *2021–22 Report on the Activities of the Office of the Parliamentary Budget Officer*, as outlined in the *Parliament of Canada Act*.¹

Fiscal year 2021–22 was another milestone year for the Office. For the second time in Canadian history, during the 2021 federal election, political parties were able to ask the Parliamentary Budget Officer (PBO) to provide financial cost estimates of their election campaign proposals. Although the 2021 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 student program spending ensured that we were ready to receive requests as soon as the election was called. From August 15 to September 19, 2021, the Office successfully costed over 130 requests from political parties. Ultimately, 72 non-partisan cost estimates were published on our website, which helped to increase transparency for the benefit of Canadian voters.

In addition, the Office has continued to serve Parliament with integrity and professionalism by providing independent, credible and non-partisan financial and economic analysis on a timely basis. We have provided in-depth analysis on the state of the Canadian economy, the sustainability of government finances, and the cost of various legislative initiatives and programs as set out in the 2021–22 Work Plan.

Looking ahead, we continue to collect performance data through direct surveys of parliamentarians and their staff, as well as conducting an ongoing evaluation of our internal processes. We also continue to prepare for the five-year legislative review later this year.

I am proud of all that the Office achieved in 2021–22. It has been my honour to work with an exemplary team of professionals. We look forward to continuing to provide relevant and accessible financial and economic analysis to parliamentarians and Canadians.

Yves Giroux
Parliamentary Budget Officer

1. Mandate and activities

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:

1. When Parliament is not dissolved:

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

2. During the 120-day period before a fixed general 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.



Mandate when Parliament is not dissolved – Providing independent economic and financial analysis to the Senate and the House of Commons

During the 2021–22 fiscal year, the PBO published 36 reports, including supplementary analyses, updates, the *2022–23 Work Plan* and the *2020–21 Report on Activities*. Of these reports, approximately a quarter were requested by parliamentarians from the Senate or the House of Commons. The remaining reports were undertaken on the PBO's own initiative.

Independent economic and financial analysis

The *Parliament of Canada Act* provides that the PBO may prepare reports containing the PBO's analysis of the budget, an economic and fiscal update, a fiscal sustainability report or the estimates.²

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

In 2021–22, the PBO published 6 regular reports and analyses:

- analysis of main, and supplementary estimates (3 reports);
- Budget 2021: Issues for Parliamentarians;
- Fiscal Sustainability Report 2021; and
- Economic and Fiscal Update 2021: Issues for Parliamentarians.

In addition to the regular reports, in 2021–22, the PBO published 19 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 distributional and fiscal analysis of a national guaranteed basic income;
- an analysis of the Canada Infrastructure Bank spending outlook;
- an analysis of federal spending on First Nations and Inuit health care;
- an impact assessment of Budget 2021 measures;
- an analysis on reducing Canada's GHG emissions by 2030;
- an analysis of federal program spending on housing affordability in 2021;
- an analysis of financial support for Air Canada;
- an expanded fiscal analysis of federal pay equity;
- an assessment of the insurance properties of the Fiscal Stabilization Program;
- a fiscal analysis of the Polar Icebreaker Project;
- a fiscal analysis of proposed premium reduction for mortgage insurance;

- an analysis of the estimated cost of cleaning Canada’s orphan oil and gas wells;
- an economic and fiscal outlook – March 2022;⁴
- a cost estimate of the federal national child care plan;
- a house price assessment: a borrowing capacity perspective;
- a distributional analysis of federal carbon pricing under A Healthy Environment and A Healthy Economy;
- an analysis of planned capital spending under Strong, Secure, Engaged – Canada’s Defence Policy: 2022 Update;
- an estimate of the federal cost of minimum sentences; and
- an international comparison of the Canada Revenue Agency’s performance.

The PBO also published 7 supplementary analyses, which provide relevant information and/or additional detail related to PBO publications:

- Distributional and fiscal analysis of a National Guaranteed Basic Income – A focus on Canadians with a disability;
- Canada’s purchase of the Trans Mountain Pipeline: Financial and economic considerations – Updated CDEV financial reporting – May 2021;
- Update: Cost of federal leave for COVID-19;
- Additional information - Energy sector and agriculture: federal revenue forgone from tax provisions;
- Bill C-206: Extension of the exemption for qualifying farming fuel to marketable natural gas and propane – Fiscal cost over a ten-year period;
- Additional information – Bill C-83 and the cost of Structured Intervention Units; and
- Federal infrastructure spending, 2016–17 to 2026–27.

Additionally, the PBO published three items related to the 2021 federal general election mandate:

- an economic and fiscal baseline projection;
- a public debt charges calculator tool for political parties to estimate the interest charges from their new proposals; and
- following the election, an evaluation of 2021 election proposal costing service.

Legislative Costing Note: Independence, relevance and non-partisanship

The success of the PBO's costing service for the 2019 and 2021 elections has demonstrated how the PBO's timely work serves to increase transparency. In response to overwhelmingly positive feedback from parliamentarians and other stakeholders, the PBO continues to publish short costing notes on a regular basis.

During the 2021–22 fiscal year, the PBO published **35** legislative costing notes on various topics of interest to parliamentarians and Canadians.

Find out more on those notes by visiting our website at <https://www.pbo-dpb.ca/> or by following the PBO on [Twitter](#).

Reports resulting from requests for analysis and estimates from members and committees of the Senate and the House of Commons in 2021–22

In 2021–22, the PBO received 30 requests for financial analysis and cost estimates from parliamentarians. The PBO also received several informal requests and questions over the course of the fiscal year.

The PBO published 9 reports that were undertaken at the request of senators, MPs or parliamentary committees:

- a cost estimate of an excess profits tax, requested by MP Peter Julian (New Westminster–Burnaby);
- a cost analysis of a post-secondary student relief package, requested by MP Leah Gazan (Winnipeg Centre) and Lindsay Mathyssen (London–Fanshawe);
- a cost estimate of the firearm buy-back program, requested by MP Glen Motz (Medicine Hat—Cardston—Warner);
- revenue estimates of M-68: one-time tax on extreme wealth, requested by MP Nathaniel Erskine-Smith (Beaches—East York);
- a cost estimate for Motion 77: improvements to long-term care, requested by MP Paul Manly (Nanaimo—Ladysmith);
- an analysis of Bill C-83 and the cost of structured intervention units, requested by Senator Kim Pate;
- an estimate on clean water for First Nations: is the government spending enough?, requested by Senator Renée Dupuis;
- an analysis of the energy sector and agriculture: federal revenue forgone from tax provisions, requested by Senator Rosa Galvez ; and
- an estimate of the top tail of the family wealth distribution in Canada: updates and trends, requested by Senator Rosa Galvez.

PBO's COVID-19 Analysis Tool

In 2021–22, the PBO continued to update the COVID-19 Analysis Tool, which was designed to help Canadians and parliamentarians gauge the potential implications of the pandemic on the Canadian economy and the Government's finances.

The tool provides access to all the PBO's COVID-19 Analysis, including:

- The PBO's COVID-19 Cost Estimates;
- The PBO's latest Economic and Fiscal Outlook, and the COVID-19 measures included in it;
- COVID-19 Costings Requested by Parliamentarians; and
- The PBO's COVID-19 Monitoring Framework for Government Spending.

Available at <https://covid19.pbo-dpb.ca/#/en>

Mandate during the period before a general election – Preparing estimates of the financial cost of election campaign proposals

Under the *Parliament of Canada Act*, for the 120-day period before a general election or when Parliament is dissolved for a general election, the PBO is obligated, upon request of a recognized political party or independent member of the House of Commons, to prepare estimates of the financial cost of their election campaign proposals. Once Parliament is dissolved for the general election, the PBO must discontinue work on all requests by committees and members.⁵

On August 15, 2021, the Governor General dissolved the 43rd Parliament and set the election date for September 20. For the second time in Canadian history, during the 2021 federal election, political parties were able to ask the Parliamentary Budget Officer (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 student program spending ensured that we were ready to receive requests as soon as the election was called.

On August 16, the PBO released an Economic and Fiscal Baseline Projection, as well as an online application to help political parties estimate the impact of new spending proposals on public debt interest costs. These analytical products permitted political parties to generate an internally consistent fiscal

framework, which encouraged them to announce costed policy measures before election day.

Consistent with legislation, the PBO also worked with government departments to negotiate Memoranda of Understanding (MoUs) for the provision of information and other assistance necessary to prepare the most accurate estimates possible. The PBO was able to conclude three MoUs prior to the costing period.

From August 15 to September 19, the PBO successfully costed over 130 requests from political parties. Ultimately, 72 cost estimates were published by the PBO, leading to increased transparency for Canadian voters.

Following the election, the PBO undertook a comprehensive review exercise, seeking feedback from participating parties. The results of the review are presented in the PBO's Evaluation of Election Proposal Costing report, which was published in November 2021.

2. 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 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.”⁶

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 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 appropriate committee of either House or both Houses.⁷

The PBO expects that if he were to give such notice, the Speakers, and the Houses over which they provide, 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.

2.1. 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*;⁸
- information protected by solicitor-client privilege or professional secrecy of advocates and notaries or by litigation privilege;⁹
- information whose disclosure is restricted under any provision set out in Schedule II to the *Access to Information Act*;¹⁰
- information that is a confidence of the Queen’s Privy Council for Canada as defined in subsection 39(2) of the *Canada Evidence Act*;¹¹ and
- information whose disclosure to the PBO is specifically restricted under another federal statute.¹²

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, 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. The PBO wrote a letter to the Leader of the Government in the House of Commons on February 11, 2020 seeking legislative amendments to improve access to information. A negative response was received a few months later, indicating the issue should instead be considered as part of the quinquennial review of the PBO’s enabling legislation in 2022.

2.2. Information requests in 2021–22

During 2021–22, the PBO submitted 46 information requests to government departments and Crown corporations.

The PBO received all the information requested in 38 of the 46 requests submitted. This represents an 83% response rate, which is slightly higher than in 2020–21, which had an average response rate of 82%.

Of the eight requests for which the PBO did not receive all the requested information, the departments provided only part of the information requested (often because the remaining information was not available).

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%

3. Performance

3.1. Debates and committee meetings

In 2021–22, the PBO and the work produced by his office were mentioned 418 times in the Senate and House of Commons debates. The PBO was mentioned 328 times in House of Commons committee meetings, including appearances by the PBO before committees.¹³

The use of the PBO's analysis to inform parliamentarians' contributions to debate and committee proceedings is one of the more visible forms of support to parliamentarians.

3.2. PBO's committee appearances

In 2021–22, the PBO or his staff appeared on five occasions before Senate committees and on five occasions before House of Commons committees.

The PBO's budget assessments, main and supplementary estimates analyses, cost estimates of the Polar Icebreaker Project, and the cost of cleaning Canada's orphan oil and gas wells. are examples that demonstrate how the PBO and his staff can use their specialized expertise to support the work of parliamentary committees. The PBO welcomes opportunities to appear before parliamentary committees to discuss potential requests the committees might make of the PBO in support of their studies.

3.3. Briefing sessions

The PBO presented 7 reports in 2021–22 via virtual and in-person briefing sessions to allow parliamentarians to ask questions and further explore the topics covered in PBO reports and publications. These briefings were offered to all parliamentarians and their staff.

Multiple sessions were offered for each report to facilitate participation by all parliamentarians across time zones. On average, approximately 30 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.

3.4. Outreach to Canadians

In 2021–22, 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 4,500 times in the media nationwide, underscoring the relevance of the PBO's analysis in contributing to the public discourse.

4. Financial information

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

Financial Resource Summary (thousands of dollars)				
	2020–21	2021-22		
Program Activity	Actual Spending	Main Estimates	Total Authorities	Actual Spending
Economic and fiscal analysis	5,477	6,520	6,520	5,494
Contributions to employee benefits plan	619	726	726	596
Total	6,096	7,246	7,246	6,090

Appendix A: 2021-22 Publications



Report • 2021-04-07

[Distributional and Fiscal Analysis of a National Guaranteed Basic Income](#)

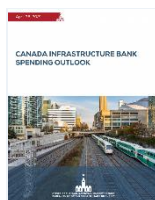
Several parliamentarians requested that the PBO prepare a distributional analysis of Guaranteed Basic Income using parameters set out in Ontario's basic income pilot project, examine...



Report • 2021-04-27

[Cost Estimate of an Excess Profits Tax](#)

This report estimates the federal corporate income tax revenues that would be generated if an additional 15 percent tax rate was applied to excessive profits...



Report • 2021-04-28

[Canada Infrastructure Bank Spending Outlook](#)

This report examines the current and projected status of the Canada Infrastructure Bank's investment commitments and funding disbursements.



Report • 2021-05-05

[Budget 2021: Issues for Parliamentarians](#)

To assist parliamentarians in their budgetary deliberations, this report highlights key issues arising from Budget 2021.



Legislative Costing Note • 2021-05-05

[Tobacco Taxation Increase](#)

This is an independent cost estimate of a budgetary measure contained in the federal government's Budget 2021. A list of the PBO's cost estimates of...



Legislative Costing Note • 2021-05-13

Tax on Unproductive Use of Canadian Housing by Foreign Non-resident Owners

In Budget 2021 the government of Canada proposed to introduce a national 1% tax on the value of non-resident, non-Canadian owned residential real estate considered...



Legislative Costing Note • 2021-05-13

The Collection of GST from Foreign-Based Sellers on Goods Sold to Canadian Residents from Canadian Fulfillment Warehouses

Certain foreign-based sellers store goods in warehouses within Canada in anticipation of the goods being sold to buyers located in Canada. Once an item is...



Report • 2021-05-18

Federal Spending on First Nations and Inuit Health Care

Several parliamentarians expressed interest in a PBO analysis, in both dollar and per-capita terms, of provincial/territorial health care funding and funding for First Nations and...



Report • 2021-05-19

Cost Analysis of a Post-secondary Student Relief Package

This report is in response to a request by Members of Parliament Leah Gazan (Winnipeg Centre) and Lindsay Mathysen (London-Fanshawe) to examine the cost of...



Legislative Costing Note • 2021-05-20

Luxury goods sales tax

The introduction of a sales tax applied at the point of purchase of automobiles and aircraft valued over \$100,000 and vessels valued over \$250,000. The...



Legislative Costing Note • 2021-05-20

Rate Reduction for Zero-Emission Technology Manufacturers

The corporate income tax (CIT) rate on eligible zero-emission technology manufacturing and processing activities will be reduced in half. This will reduce the CIT rate...



Legislative Costing Note • 2021-05-26

Emissions Reduction Fund – Onshore

Introducing financial support for oil and gas companies to reduce methane emissions. The Emissions Reduction Fund (ERF) – Onshore will offer up to \$675 million...



Legislative Costing Note • 2021-05-26

Bill C-265: Employment Insurance Sickness Benefits Extension

Bill C-265 proposes to increase the maximum number of weeks for which employment insurance sickness benefits may be paid due to a prescribed illness, injury,...



Report • 2021-05-27

Impact Assessment of Budget 2021 Measures

This report provides an assessment of the impact of Budget 2021 measures on PBO's pre-budget economic and fiscal outlook.



Legislative Costing Note • 2021-05-27

Digital services tax

Implementation of a new tax on revenues for companies offering digital services. The tax will take effect January 1, 2022. This measure is temporary and...



Legislative Costing Note • 2021-05-27

Employment Insurance Sickness Benefits Extension

In Budget 2021 the Government of Canada proposed to increase the maximum number of weeks for which employment insurance sickness benefits may be paid due...



Legislative Costing Note • 2021-05-27

Canada Recovery Hiring Program

Provide eligible employers with a subsidy of up to 50 per cent on the incremental remuneration paid to eligible employees between June 6, 2021 and...



Report • 2021-06-03

[Supplementary Estimates \(A\) 2021-22](#)

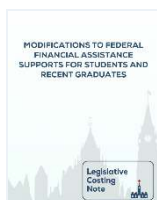
This note presents a detailed analysis of the Government's first Supplementary Estimates for the 2021-22 fiscal year, which seeks Parliament's approval of \$24.0 billion.



Legislative Costing Note • 2021-06-03

[Canada Workers Benefit \(CWB\) Enhancement](#)

Broadening access to the CWB by increasing the phase-in rates and thresholds, as well as providing greater financial incentive for working couples. This includes: -...



Legislative Costing Note • 2021-06-10

[Modifications to federal financial assistance supports for students and recent graduates](#)

Modifying federal student financial assistance, including support under the Canada Student Loans Program (CSLP).



Legislative Costing Note • 2021-06-17

[Temporarily Waiving the One-week Waiting Period for Employment Insurance Claims](#)

Waiving the waiting period for EI beneficiaries who establish a new claim between January 31, 2021, and September 25, 2021. This includes claims for regular,...



Legislative Costing Note • 2021-06-17

[Maintaining flexible and uniform access to regular, fishing, and special EI benefits across all regions](#)

Maintaining uniform access to EI regular and special benefits across all regions, through a 420-hour entrance requirement, with a 14-week minimum entitlement for regular benefits,...



Legislative Costing Note • 2021-06-23

[Update: Bill C-206 - Extension of the exemption for qualifying farming fuel to marketable natural gas and propane](#)

Bill C-206 amends the Greenhouse Gas Pollution Pricing Act to extend the exemption for qualifying farming fuel to marketable natural gas and propane. This note...



Legislative Costing Note • 2021-06-23

[Increasing Old Age Security for Canadians 75 and Over](#)

- Providing a one-time taxable payment of \$500 in August 2021 to OAS pensioners who will be 75 or over as of June 2022. This...



Legislative Costing Note • 2021-06-23

[Interest-free Loans for Home Retrofits](#)

This measure offers up to \$40,000 in interest-free loans to eligible homeowners and landlords to complete deep home retrofits recommended through an authorized EnerGuide energy...



Report • 2021-06-23

[Beyond Paris: Reducing Canada's GHG Emissions by 2030](#)

This report assesses the impacts of the Government's plan to exceed the 2030 reduction target for Canada's greenhouse gas emissions under the Paris Agreement.



Report • 2021-06-29

[Cost Estimate of the Firearm Buy-Back Program](#)

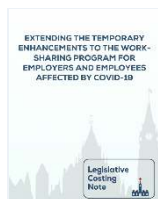
In response to a request by Member of Parliament Glen Motz (Medicine Hat—Cardston—Warner), this report estimates, under various scenarios, the cost of firearm compensation as...



Report • 2021-06-30

[Fiscal Sustainability Report 2021](#)

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.



Legislative Costing Note • 2021-07-08

[Extending the temporary enhancements to the Work-Sharing program for employers and employees affected by COVID-19](#)

Temporary enhancements to the Work-Sharing (WS) program, currently effective between March 15, 2020 and September 26, 2021 will be extended for one additional year. This...



Report • 2021-07-15

[**Revenue Estimates of M-68: One-time Tax on Extreme Wealth**](#)

This report is in response to a request by Member of Parliament Nathaniel Erskine-Smith (Beaches–East York) to estimate the revenues from implementing a one-time tax...



Legislative Costing Note • 2021-07-21

[**Immediate expensing for Canadian-Controlled Private Corporations \(CCPC\)**](#)

Introducing immediate expensing for eligible property (most capital property except generally long-lived assets) acquired by a CCPC on or after Budget Day and that becomes...



Report • 2021-08-04

[**Cost Estimate for Motion 77: Improvements to Long-Term Care**](#)

This report estimates the cost of implementing House of Commons Motion-77, which proposes several financially significant changes to long-term care for seniors. This report was...



Legislative Costing Note • 2021-08-09

[**Tax credit for recent graduates working in a designated region \(Bill C-295\)**](#)

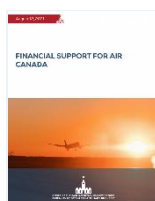
This note was prepared at the request of Mr. Maxime Blanchette-Joncas, MP for Rimouski-Neigette—Témiscouata—Les Basques. Introducing a tax credit of up to \$3,000 per year,...



Report • 2021-08-10

[**Federal Program Spending on Housing Affordability in 2021**](#)

This report is intended to help parliamentarians understand federal program spending on housing affordability. It provides an update on our 2019 report, Federal Program Spending...



Report • 2021-08-12

[**Financial Support for Air Canada**](#)

This report is intended to help parliamentarians understand the financial support agreement that the Government of Canada entered into with Air Canada on April 12,...



Report • 2021-08-16

[2021 Election Proposal Costing Baseline](#)

This report presents PBO's economic and fiscal baseline projection for the 2021 election proposal costing period.



Report • 2021-11-24

[Bill C-83 and the Cost of Structured Intervention Units](#)

This report provides an updated estimate on Bill C-83 and the cost of implementing structured intervention units in federal correctional institutions. This report was prepared...



Report • 2021-11-25

[Assessing the Insurance Properties of the Fiscal Stabilization Program](#)

This report assesses the insurance properties of the Fiscal Stabilization Program, its recent changes and proposed modifications.



Report • 2021-11-30

[Expanded Fiscal Analysis of Federal Pay Equity](#)

During the 43rd Parliament, Ms. Jag Sahota, M.P. (Calgary Skyview), Ms. Nelly Shin, M.P. (Port Moody - Coquitlam) and The Honourable Alice Wong, M.P. (Richmond...



Legislative Costing Note • 2021-11-30

[Canada Recovery Caregiver Benefit \(CRCB\) – 28 Week Extension](#)

On October 21, 2021 the Government announced the extension of the eligibility of the Canada Recovery Caregiver Benefit (CRCB) by an additional 28 weeks as...



Legislative Costing Note • 2021-11-30

[Canada Recovery Sickness Benefit \(CRSB\) – 28 Week Extension](#)

As proposed by Bill C-2, the Canada Recovery Sickness Benefit (CRSB) would be extended by 28 weeks. This would result in the CRSB being in...



Legislative Costing Note • 2021-11-30

[Canada Emergency Rent Subsidy \(CERS\) – as extended by Order in Council 2021-0882 & as further extended by Bill C-2](#)

Providing a rent subsidy to employers with reduced revenues. We expect that the extension of the Canada Emergency Rent Subsidy (CERS) by Bill C-2 will...



Report • 2021-12-01

[Clean Water for First Nations: Is the Government Spending Enough?](#)

This report builds on the PBO's 2017 report and responds to a request from Senator Renée Dupuis to examine budget sufficiency for First Nations water...



Legislative Costing Note • 2021-12-07

[Cost Estimate of Bill C-3: An Act to amend the Criminal Code and the Canada Labour Code \(ten days of paid sick leave per year to workers in the federally regulated private sector\)](#)

The bill legislates 10 paid sick days for employees in federally regulated workplaces who do not have access to at least 10 paid sick days,...



Report • 2021-12-07

[Supplementary Estimates \(B\) 2021-22](#)

This note presents a detailed analysis of the Government's second Supplementary Estimates for the 2021-22 fiscal year, which seeks Parliament's approval of \$8.7 billion.



Report • 2021-12-07

[Energy sector and agriculture: federal revenue forgone from tax provisions](#)

Senator Rosa Galvez requested that the PBO estimate the cost of tax provisions specific to fossil fuel development including the deduction of resource related expenses...



Report • 2021-12-09

[Estimating the top tail of the family wealth distribution in Canada: updates and trends](#)

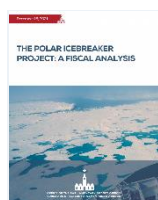
Senator Rosa Galvez requested that the PBO update the High-net-worth Family Database for the year 2019 and that the same methodology be applied to previous...



Legislative Costing Note • 2021-12-09

[Canada Emergency Wage Subsidy \(CEWS\) - as extended by Order in Council 2021-0882 & as further extended by Bill C-2](#)

Providing a wage subsidy to employers with reduced revenues. Employers must choose between the Canada Recovery Hiring Program and this program. We expect that the...



Report • 2021-12-16

[The Polar Icebreaker Project: A Fiscal Analysis](#)

This report provides an independent cost estimate of the Development and Acquisition phases of the Polar Icebreaker Project. The Polar Icebreaker Project aims to replace...



Report • 2021-12-17

[Fiscal Analysis of Proposed Premium Reduction for Mortgage Insurance](#)

This note provides fiscal analysis of the Government's proposal to reduce mortgage insurance premiums collected by the Canada Mortgage and Housing Corporation (CMHC).



Report • 2022-01-19

[Economic and Fiscal Update 2021: Issues for Parliamentarians](#)

This report highlights key issues arising from the 2021 Economic and Fiscal Update to assist parliamentarians in their budgetary deliberations.



Report • 2022-01-25

[Estimated Cost of Cleaning Canada's Orphan Oil and Gas Wells](#)

This report provides an independent estimate of the cost of cleaning Canada's orphan oil and gas wells.



Legislative Costing Note • 2022-01-31

[Underused Housing Tax Act](#)

Pursuant to Bill C-8, the Underused Housing Tax Act would implement a 1 percent tax on the value of dwellings owned by non-resident, non-Canadians that...



Legislative Costing Note • 2022-01-31

[Enhancing the Eligible Educator School Supply Tax Credit](#)

Pursuant to Bill C-8, the Eligible Educator School Supply Tax Credit rate will be increased from 15% to 25%. This rate will still apply to...



Legislative Costing Note • 2022-01-31

[Canada Recovery Hiring Program \(CRHP\) as extended by Bill C-2](#)

Providing eligible employers with a subsidy on the incremental remuneration paid to eligible employees between 6 June 2021 and 7 May 2022. Bill C-2 extended...



Legislative Costing Note • 2022-02-01

[Small Business Air Quality Improvement Tax Credit](#)

Pursuant to Bill C-8, the Small Business Air Quality Improvement Tax Credit would provide a 25% refundable tax credit for installation or upgrade of ventilation...



Report • 2022-02-03

[Cost Estimate of the Federal National Child Care Plan](#)

This report provides an estimated cost of the provincial and territorial aspects of the federal national child care plan announced in Budget 2021.



Legislative Costing Note • 2022-02-03

[Making the Disability Tax Credit Refundable \(Motion M-6, 44th Parliament\)](#)

Making the existing Disability Tax Credit (DTC) refundable within the meaning of the Income Tax Act. The applicable 2021 credit for adults is \$8,662, with...



Legislative Costing Note • 2022-02-16

[Temporarily Expanding Eligibility for the Local Lockdown Program](#)

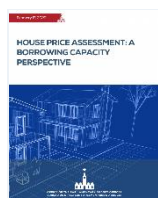
The local lockdown program provides increased support under the Canada Emergency Wage Subsidy (CEWS) and Canada Emergency Rent Subsidy (CERS) programs for businesses whose activities...



Legislative Costing Note • 2022-02-16

[Canada Worker Lockdown Benefit \(CWLDB\) under Expanded Eligibility](#)

The Canada Worker Lockdown Benefit (CWLDB) provides a taxable benefit of \$300 per week to workers whose weekly income is at least 50% decreased compared...



Report • 2022-02-17

[House Price Assessment: A Borrowing Capacity Perspective](#)

This report provides an assessment of house prices relative to a household's capacity to borrow and pay for the purchase of a house in selected...



Report • 2022-02-28

[Supplementary Estimates \(C\) 2021-22](#)

This report presents a detailed analysis of the Government's third Supplementary Estimates for the 2021-22 fiscal year, which seeks Parliament's approval of \$13.2 billion.



Legislative Costing Note • 2022-02-28

[Volunteer Firefighters and Search and Rescue Volunteers Tax Credit Enhancement](#)

The proposed measure increases the tax credit for volunteer firefighters and search and rescue volunteers to \$10,000 from \$3,000 for individuals that have completed 200...



Report • 2022-03-01

[Economic and Fiscal Outlook – March 2022](#)

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



Legislative Costing Note • 2022-03-03

[Establishing the position of the Parliamentary Visual Artist Laureate](#)

A parliamentarian requested that the Parliamentary Budget Office prepare a cost estimate of Bill S-202: An Act to amend the Parliament of Canada Act (Parliamentary...



Report • 2022-03-10

[The Government's Expenditure Plan and Main Estimates for 2022-23](#)

This report examines the federal government's Expenditure Plan and Main Estimates for 2022-23, which supports the first two appropriation bills that seek Parliament's approval of...



Report • 2022-03-11

[Planned Capital Spending Under Strong, Secure, Engaged – Canada's Defence Policy: 2022 Update](#)

This report analyses Department of National Defence planned capital spending under Strong, Secure, Engaged, announced in 2017, as of 2022.



Report • 2022-03-24

[A Distributional Analysis of Federal Carbon Pricing under A Healthy Environment and A Healthy Economy](#)

This report provides a distributional analysis of federal carbon pricing under the Government's A Healthy Environment and A Healthy Economy plan.



Report • 2022-03-29

[International Comparison of the Canada Revenue Agency's Performance](#)

This report compares Canada's tax administration performance with that of comparable countries with a set of indicators derived from the International survey on Revenue Administration...



Legislative Costing Note • 2022-03-29

[Increasing the maximum number of weeks of employment insurance sickness benefits to 52 weeks from 15 weeks](#)

Bill C-215 proposes to increase the maximum number of weeks for employment insurance sickness benefits due to a prescribed illness, injury, or quarantine to 52...



Report • 2022-03-30

[The Federal Cost of Minimum Sentences](#)

Minimum sentences require judges to impose a minimum penalty on persons convicted of a specific crime. Minimum sentences can result in judges issuing longer sentences....

Notes

1. *Parliament of Canada Act*, s 79.22.
2. *Ibid.*, s 79.2(1)(a).
3. *Ibid.*, s 79.13(1)(b), (3), 79.2(1)(b).
4. The semi-annual Economic and Fiscal Outlook was originally undertaken at the request of the Standing Committee on Finance of the House of Commons, most recently adopted on February 4, 2016. The Economic and Fiscal Outlook is now part of the PBO's annual work plan.
5. *Parliament of Canada Act*, s 79.2(5).
6. *Ibid.*, s 79.4(1).
7. *Ibid.*, s 79.42.
8. *Parliament of Canada Act*, RSC 1985, c P-1, s 79.4(2)(a).
9. *Ibid.*, 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*, RSC 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.
10. *Parliament of Canada Act*, s 79.4(2)(c).
11. *Ibid.*, s 79.4(2)(d).
12. *Parliament of Canada Act*, RSC 1985, c P-1, s 79.4(1). Currently, the only such provision is the *Royal Canadian Mounted Police Act*, RSC 1985, c R-10, s 45.47(5).
13. The equivalent figures were not available for Senate committees.