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—
Chair

The Honourable Wayne Easter

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• (1535)

[English]

The Chair (Hon. Wayne Easter (Malpeque, Lib.)): I call the meeting to order.

Before we go to Mr. May and the private member's bill, Bill C-240, we have a couple of business issues that we have to deal with, and I think we'll come to business later again following a couple of motions, if we've time.

Pursuant to Standing Order 106(2), we need to elect a vice-chair for the NDP. Is there a motion?

Mr. Francesco Sorbara (Vaughan—Woodbridge, Lib.): I wish to—

The Chair: Just hold on, Francesco; we have to go through the proper procedure.

The Clerk of the Committee (Ms. Suzie Cadieux): Pursuant to Standing Order 106(2), the second vice-chair must be a member of an opposition party other than the official opposition.

I'm now prepared to receive motions for the second vice-chair.

Mr. Francesco Sorbara: Thank you, Mr. Chair.

I'd like to nominate Pierre-Luc Dusseault as vice-chair of the Standing Committee on Finance.

[Translation]

The Clerk of the Committee (Ms. Suzie Cadieux): It has been moved by Mr. Sorbara that Pierre-Luc Dusseault be elected second vice-chair of the committee.

[English]

Is it the pleasure of the committee to adopt the motion?

Some hon. members: Agreed.

The Clerk: I declare the motion carried and Pierre-Luc Dusseault duly elected second vice-chair of the committee.

Voices: Hear, hear!

The Chair: So that the clerk can organize business coming out of the subcommittee report, I'll quickly read it. You have it before you. It's the fifth report of the Subcommittee on Agenda and Procedure of the Standing Committee on Finance. It says:

Your Subcommittee met on Thursday, February 16, 2017, to consider the business of the Committee and agreed to make the following recommendations:

1. That the Committee invite the Minister of Finance and the Minister of National Revenue to appear on either Monday, March 6, 2017 or Wednesday, March 8, 2017, according to their availability, on the study of the Supplementary Estimates (C) 2016-17.

2. That the Committee commence consideration of a draft report on the study of the Canadian Real Estate Market and Home Ownership as soon as possible, possibly during the week of Monday, April 3, 2017 to Friday, April 7, 2017.

3. That the Committee invite the Parliamentary Budget Officer to appear on the study of Economic and Fiscal Outlook in April 2017.

So submitted. Is there a mover for that report? I think we just can agree.

All those in agreement—

Mr. Ron Liepert (Calgary Signal Hill, CPC): No, hang on.

The Chair: Okay, Mr. Liepert.

Mr. Ron Liepert: I thought we had agreed that if the ministers were not available on those two dates, we would try to arrange a separate meeting so that we would be certain of the opportunity to have the ministers appear before the committee.

The Chair: When the clerk sent the invitation, she told them to let us know of their availability if they were not available on those days.

Mr. Ron Liepert: I think it should be on the record that if those two days do not work, the chair will schedule a special meeting when the ministers are available.

The Chair: Okay.

Is there any disagreement to that? If they're not available on those days, we will try to schedule a special meeting on days that they might be available. Is that agreed?

Some hon. members: Agreed.

The Chair: Then is there agreement to the report as amended?

Some hon. members: Agreed.

The Chair: Then turning to—

Mr. Dan Albas (Central Okanagan—Similkameen—Nicola, CPC): Just on that point, would it be appropriate to talk about further scheduling, Mr. Chair?

The Chair: I think we should get to Mr. May's bill and then we'll have time at the end, following that discussion.

Mr. Dan Albas: Perfect. Thank you for the instruction; I appreciate it.

The Chair: Then we have, pursuant to the order of reference from the House of Wednesday, October 26, 2016, Bill C-240, An Act to amend the Income Tax Act (tax credit — first aid).

Mr. Bryan May, MP for Cambridge, is the sponsor of that bill. Mr. May, the floor is yours.

I understand you have about a 10-minute opening, and then we'll go to questions.

● (1540)

Mr. Bryan May (Cambridge, Lib.): Thank you, Mr. Chair. I'm usually on that side of the table, in your seat, sir, and I assure you that it is significantly more intimidating in this seat.

I want to thank you, Mr. Chair and members of the finance committee. I really appreciate the welcome here today and the ability to speak to Bill C-240.

This bill was drafted more than a year ago, and it's amazing to finally be here to speak to it. I'm looking forward to answering your questions today, and to hearing from you and hearing about what you've also heard from stakeholders about Bill C-240.

I know I must sound like a broken record by now, emailing you and your offices with videos about the bill and encouraging your support in the House. It's an easily explainable bill, and it's an easy concept to explain: Canada needs more people trained in first aid.

That's why I think there has been so much support for this bill. Bill C-240 was supported in the House by members of all parties. It passed second reading by a vote of 227 to 81. Thank you to everyone in this room who supported it, and to all the members who saw the value of Bill C-240 and have been advocates from the very beginning.

I recognize well that my role is often to advocate for and represent my riding of Cambridge and North Dumfries. However, private members' bills provide a unique and valuable opportunity to represent all Canadians on a national stage. They represent perhaps the best efforts of individual members to address an area of concern across this country.

That's something that was foremost in my mind when I was designing Bill C-240. I wanted to ensure that Canadian values and interests were represented in the bill and that it would create a benefit that all Canadians could access equally.

This bill is easy to explain and was easy to conceive of because it's about something that's always present in Canadian lives: the possibility for an emergency situation to occur.

If someone cut their hand on a glass here in committee today, how many of you in this room would know how to respond? What first aid would you apply? Where is the nearest emergency kit located from this space? Every workplace has similar challenges, and most in fact have more serious emergencies than are possible here on the Hill. Factories, construction sites, and dangerous work environments are full of possible emergency situations, and we have millions of Canadians employed in these workplaces each and every day.

Of course, emergencies are not limited to a workplace. A weekend with your kids, an evening out with your colleagues, or a visit to a friend can easily become a dangerous situation calling for capable hands.

It's because of this and the approaching demographic shifts that we need to start a national conversation in this country about

emergency preparedness and getting ready for the demographic changes that we know are approaching. The need for emergency preparedness has always been present in our society; however, with an aging population, Canadians need to be more ready for medical emergencies, more cardiac arrests and strokes, and more falls.

I want you to consider two staggering statistics that I think will illuminate the risk. One-third of Canadians have never taken first aid in their lives, and right now more than half of adult Canadians live in a household in which no members have up-to-date first aid or CPR certification.

The bill has the potential of making a lasting impact on those statistics, but it's not just about statistics. It's about people helped, injuries repaired, and lives saved. It's about families avoiding tragedy.

When someone undertakes first aid certification, what they're ultimately doing is gaining the skills and knowledge to serve their community, at a personal cost. This is a civic duty that many Canadians undertake, and it represents a public good. Increased education and training is something good governments want for their citizens and offer different incentives and support for.

Bill C-240 is applying that principle. It provides an incentive for individuals to acquire training that represents a public good. Unlike education, first aid training often doesn't directly benefit the person who got the training. It most benefits strangers—passersby and the people we encounter in our lives only briefly. There are thousands of stories of train passengers, bystanders, and shopkeepers leaping into action to save people they've never met. This is not only a public good; it's a Canadian good.

● (1545)

Mr. Chair, I'd like to cover some of the more specific details about Bill C-240. Our government should provide a tax credit to those who take an accredited first aid, CPR, or AED training course. This tax credit would be non-refundable and provide a deduction in the amount owing equal to the lowest federal income tax rate, currently set at 15%.

Bill C-240 is a measured response. It's designed to appeal broadly to those members of this House who consider themselves fiscally responsible, as its costs are reasonable. This tax credit would come at a relatively low cost to the government, but would make a difference to the affordability of life-saving training for individual Canadians.

I'd like to explain briefly how I determined the cost estimate for this bill. According to Ipsos Reid, only 18% of Canadians have an up-to-date certification, meaning they have passed a first aid course in the last three years. That means approximately 1.8 million Canadians have taken this kind of training this year. The average cost for these courses is around \$100. Bill C-240 would provide for a tax credit of \$15 per person. At the average cost, that means the cost in lost revenue is approximately \$29.3 million per year.

However, compare that to the value of a life saved, reduced trips to the hospital, pain and suffering reduced. Compare that to faster recovery times, which keep Canadians on the job instead of at home recovering.

The \$29.3 million estimate is wildly inflated because not all participants in these training courses will be eligible for the tax credit, nor will they owe taxes, and more than half of certified Canadians have their training financed by their workplace and therefore would not qualify for this tax credit. When these facts are considered, we can see that the cost to the government will be much lower, likely significantly less than \$14 million.

I hope that you've had a chance to review all the details of Bill C-240.

I know that my time is limited here today, but I want to leave you with one final thought. When it comes to first aid, the confidence instilled with training is just as important as the knowledge. Training leads to confidence, and confidence leads to action in emergencies, and action leads to lives saved.

Protecting Canadians is something we can all support. In addition to answering your questions here today, I ask for your support for the sake of the well-being of all our communities.

I want to give a bit of background on why I brought this bill forward. I came by this honestly. I've taken this course, or courses like this, more times than I would like to admit. I worked most of my career with non-profits like the YMCA and the Boys and Girls Club, which are some of the largest providers of this course.

When I was 30 years old, I was asked by my supervisor at the time to get my NLS certification and become a lifeguard. My first response was "Why?" Looking back, that allowed me to grow in my role. About a year after that, I became a general manager of one of the facilities and ended up going to another facility, running that facility, and building a new YMCA. The confidence that this training gives—I can speak first-hand—provides an ability to walk into so many different situations and recognize when things are safe and when they're not. It's incredibly simple training; it's incredibly valuable, and 18% is simply not good enough.

Right now, if the average Canadian were to require first aid because of a heart attack or a stroke, they'd have about a 4% chance that somebody within arm's reach would be able to help them. That's not good enough. We should not be okay with that, and we have an opportunity with Bill C-240 to send a message that this government considers that this type of training is important and that it needs to move forward.

• (1550)

I know my time is coming to an end. I thank you for your support on this issue and look forward to answering any questions you might have.

The Chair: Thank you very much, Bryan.

We'll turn to the first round of questions and to Mr. Ferguson.

[Translation]

Mr. Greg Ferguson (Hull—Aylmer, Lib.): Thank you very much, Mr. Chair.

Good afternoon to my colleague from Cambridge, Mr. May.

I do not know whether you can answer me, but, based on your research, how many additional people will benefit from this tax credit?

[English]

Mr. Bryan May: This is a question that has been asked a number of times. We've tried to extrapolate what we could expect from this initiative. We know that hundreds of organizations across the country offer this training. I know anecdotally that quite often those courses run at half capacity. The capacity for us to accommodate the growth is there.

As to how many people would take this up, that's a question I simply would not be able to even speculate on. This is a measured response to this issue. I hope I've been clear throughout this year that I don't expect this bill to result in millions more people rushing out to get this training; I think this is a first step.

When we did the research for this bill, we learned very quickly that there has never been a bill like it before in 150 years, according to the parliamentary library. There has never been an emphasis given to this training, so I don't know that we can answer that question, because this is all uncharted territory.

If your question is more along the lines of tax credits being an incentive, I think that they are. I think it's a modest incentive to those who are considering the training but might be on the fringe in terms of whether it's affordable for them or not.

Non-profit organizations subsidize these trainings right now; they are kept at very low cost. Trainers themselves can demand up to \$1,000 to \$1,500 for their services, and quite often organizations such as the Y are offering a break-even sort of proposition to provide these trainings. It's in response to recognizing that when somebody does this training, they're not doing it for themselves; they're doing it for everybody else.

I think it's laudable for the government to support that effort.

[Translation]

Mr. Greg Ferguson: In your estimation, the government will forgo \$14 million under this measure, will it not?

Mr. Bryan May: Yes.

[English]

First of all, I should apologize for not responding in French. My French is significantly worse than your English. I apologize for that, but I am taking lessons.

The estimate that we calculated was based on the number of people who are currently taking these courses. In other words, what would the cost have been to the government if this had been available to folks last year? The numbers are sound. As I said, we don't expect to see a lot more people taking this course.

What I would really like is for this to be a message, for it to get attention and be put into a light such that people say, "Yes, I took it when I was a kid. I haven't taken it in years. I probably should recertify." It's a fact—and yes, it's important—that a third of Canadians have never taken it, but the fact that only 18% of the other two-thirds have a current certification is the key. That's the issue, and I think something like this could really have a huge impact on it.

Mr. Greg Fergus: In regard to that, sometimes when you set up a new incentive, you're trying to figure out whether it would encourage more people to take it. Would it also lead to companies perhaps not taking it as often?

I guess I'm wondering whether, if this non-refundable tax credit were applied, it would it be enough of an incentive to encourage people who would not otherwise think of taking it to take it. As well, would it be a disincentive for companies that currently offer it? Would they say, "We don't have to pay for this anymore; you, as the individual, take it on"?

• (1555)

Mr. Bryan May: That's a great question.

To answer the first part, yes, I believe there's an element of the people in this country who are really making tough decisions in terms of spending, and every little bit helps. If this could move them in that direction then, yes, I think that's worthwhile.

To answer your question about whether or not employers would in fact stop offering this training, as I said, more than half of Canadians get it through work. This is a great question. We had not received that question until recently, and so we did the digging. We actually went out and talked with stakeholders. Every single person we spoke with, every single organization from medium-sized businesses and non-profit organizations to very large auto manufacturers that might be in my riding...

Companies offer this kind of training for two reasons. One is that they can do it at a much cheaper rate and, as I said, take a break-even approach to it. If you can get 20 people in a first aid course and it only costs \$1,000 and the course usually costs \$100 for an individual, there's a saving of \$1,000. Even if you have your employees go out and take it on their own and you're paying them for it, which is the case in a lot of situations, it would actually cost the company more than if they offered it themselves.

The biggest issue, though, and the biggest reason we heard back is that a lot of organizations want to control it. The emergency training is site-specific, and it's integrated into a whole health and safety approach. We've met and talked with organizations, and they emphatically said, "No, we would not." They encouraged me and they said, "This is great for individuals; this wouldn't impact us positively or negatively."

The Chair: Thank you both.

Go ahead, Mr. Liepert.

Mr. Ron Liepert: Thank you, Mr. May, for being here. Congratulations for bringing forward a private member's bill that doesn't designate a particular day for some heritage something or other and actually is quite progressive, in my view. In fact, it aligns with a lot of things that our Conservative government has done over the past few years that the current government has kind of decided to roll back. Good for you for bringing forward a tax credit, which is something that our party has always favoured.

I can't help but wait with enthusiasm to see what direction the PMO has given the majority members on this committee on how to vote on your bill, because I do recall in the House that you didn't get a lot of support from your front bench. I just want you to know,

before we get to our vote, that Conservative members on this side of the table are going to be supporting your bill because it aligns quite nicely with many of the things we brought forward in the past number of years, which is what we should be doing: encouraging people to do the right things with tax credits rather than tax handouts.

When you ran your numbers, it sounded to me as if you were assuming that almost the maximum number of people would take this course all at the same time or all in the same year. Is it fair to say that the numbers you're putting out there are not an annual amount but are probably for literally the lifetime of this bill? I'd be curious to know, because it's one thing to say that if everyone took this training, it could cost in the range of \$14 million. Obviously not everyone is going to take the training in year 2017, so the actual cost to the federal treasury on an annual basis, I suspect, would be considerably less than what you mention. Is that fair?

Mr. Bryan May: There are two points to that. One, yes, I would agree that it's going to be significantly less than what I've prepared here, for the reasons that I've already mentioned. When we calculated that amount, that took into account the number of people who took it in a calendar year, so it is annual. If you do the math, it's based on the total number of people who have it over a three-year period.

Different training programs have different expiry dates, but on average it's three years. They say you need to recertify every three years. What I've done here is given you numbers that are based on the number of people who, over the last three years, have been certified. Whether it's all in 2015 or all in 2016 or all in 2017 I don't know, but you're right that it would be significantly less than the projected numbers.

• (1600)

Mr. Ron Liepert: My second question is this, and I believe I'm correct in saying this. If there were two members of a household and only one was filing income tax, the one that wasn't filing income tax would not be eligible for this credit. Is that fair?

In other words—

Mr. Bryan May: Yes.

Mr. Ron Liepert: Have you thought about—

Mr. Bryan May: I'm not an accountant. It's a non-refundable tax credit.

Mr. Ron Liepert: But it could only be applied to the person filing income tax. If you had one member of the family working, would the spouse, as an example, be able to...?

Mr. Bryan May: On the question about spouses, I'm going to say yes, they would be eligible because the research we undertook was about the question of children. If a youth took this, would the tax credit be worth anything? Yes. The answer is that it would be indirect. The parent would then take that tax credit and be able to use it.

Mr. Ron Liepert: I've finished, Mr. Chair.

The Chair: Thank you, Mr. Liepert.

Go ahead, Mr. Dusseault.

[Translation]

Mr. Pierre-Luc Dusseault (Sherbrooke, NDP): Thank you, Mr. Chair.

Mr. May, thank you for your efforts on this file. We always want to encourage good habits and actions among our fellow citizens, and the tax credit is one of the means the government can use to do that. Thank you for your work on this issue.

As you know, the government is reviewing all tax expenditures. That was announced in the last budget. The federal government is analyzing every tax expenditure and assessing the relevance of certain tax credits.

Are you aware of that situation as you propose a new tax credit today?

[English]

Mr. Bryan May: When I was elected last year, one of the first things we did when we came to this House was to pull numbers out of a hat, and I pulled number 28, which is both a blessing and a curse, because you're up right away. You just have to go.

Yes, I am fully aware that the government is reviewing all the tax credits and the entirety of the tax code, but no, I would not have been aware that this review was in the works when we were drafting and tabling this bill.

As a legislator who has been elected to make a positive difference in the lives of constituents and all Canadians, I think this PMB is an excellent tool to draft, propose, and enact to better lives.

I believe the department should pay attention to ideas like Bill C-240 as a way to improve the tax code during this review. This is going to be an interesting process. How this will work out, I don't know. Quite honestly, when we tabled this bill, a lot of the folks around this table were still trying to find the washroom, but we were writing legislation. I'm very proud of what we were able to accomplish in a very short period of time.

It is what it is. Things change, and we have to roll with those punches.

[Translation]

Mr. Pierre-Luc Dusseault: Thank you.

The government wants to use tax credits to encourage certain behaviours. In a spirit of fairness, every Canadian should be able to benefit from this tax credit. If it is implemented as it stands, people may think they are all entitled to it. Many would undoubtedly be surprised to see they do not qualify for it since it is non-refundable.

My question is quite simple. Why did you decide that this tax credit would be non-refundable? If it were refundable, many more Canadians would be able to claim it. The people we want to take courses are those with lower incomes, but they will not be able to claim this tax credit because it is non-refundable.

• (1605)

[English]

Mr. Bryan May: I agree 100%. However, I am here presenting a private member's bill, and the rules around private members' bills are very specific. If I were to be here...well, number one, I wouldn't be,

because it would have been ruled out of order because it would have required a royal recommendation if it involved a refundable tax credit. Again, I'm trying to pass a piece of legislation while working within the rules and the scope that are available to me. I would be ecstatic if the minister chose to come to me to say, "We're going to do this and we'll give you a royal recommendation for it." I don't see that happening, to be quite honest.

As I said, we drafted a good bill. We've drafted a bill that is within the scope. I've seen a lot of bills over this last year that have the sentiment, that have a good intention, but are drafted poorly, and they had to be voted against, whether because of jurisdiction or because they were outside the scope of a PMB. We've all seen them, right? This is drafted to pass.

When I asked my staff, I said, "Let's brainstorm about ideas." We had four buckets: is this something that is good for Cambridge? Is it something that's good for Canada? Is it something that I can hang my hat on and it makes sense for me to be presenting? Finally, can it pass? At the time, we had checked off all those boxes.

I agree with you, but unfortunately it's outside my capacity as a private legislator.

[Translation]

Mr. Pierre-Luc Dusseault: Thank you for being frank on the subject. I know the circumstances in which you had to work in drafting your bill.

We would be much more in favour of these kinds of measures if they were refundable. That is our overall position on the subject. They have to reward behaviours that we encourage, of course, and the majority of Canadians must be able to benefit from them. However, I acknowledge the circumstances you had to work in.

You have briefly addressed the following question. Businesses could decide to stop paying the tax credit because it would be more cost-effective to let their employees take care of it. Those employees could then claim the credit. Then these measures might benefit businesses more than employees. In my opinion, however, businesses are probably in a better position to pay for this kind of course than part-time workers earning \$15 an hour.

Have you considered, in connection with this tax credit, that the cost of these courses could be transferred to taxpayers rather than be borne by businesses?

[English]

Mr. Bryan May: Yes, and I have a couple of clarifications.

For one thing, businesses will not qualify. They already have the capacity to write this kind of training off as a training expense, so that already exists. That's why a lot of businesses offer their own training.

However, there are a couple of things. In both Ontario and Quebec—and I'll be honest that we didn't go beyond those two in terms of research—whether it be a WSIB in Ontario or what's called CNESSST in Quebec, there is legislation at the provincial level saying that if you require your employees to have first aid, you have to ensure that they have it. That's why a lot of the organizations that are faced with this legislation in their workplace do this training. They can ensure not just that it's done and that they can check off the box that all these employees have it and they have it on time, but they also know the quality of it and they know that it's certified and they know that it's site-specific.

What my bill is attempting to do is to reach that third who have never taken it, whether they be senior citizens, whether they be students, whether they be stay-at-home moms, whether they be individuals who for whatever reason work or maybe don't work, or work in an environment where this type of training is not afforded to them. That's who I'm trying to target with this bill. We have to make some ground on that.

• (1610)

The Chair: Go ahead, Mr. Ouellette.

Mr. Robert-Falcon Ouellette (Winnipeg Centre, Lib.): Thank you, Mr. Chair.

Thank you, Bryan, for coming. I appreciate it.

I was wondering if you knew of any other countries around the world that might be using a similar tax incentive in their tax code.

Mr. Bryan May: I'm not familiar with other countries around the world, specifically.

In North America, nobody is doing this well. When I say 4% in terms of having the opportunity to have somebody trained in an emergency, you have about a 4% chance in Canada. The only place that seems to have done this well is King County, which is where Seattle is located. I'm not 100% sure about how they did it, but I have read a couple of things about it. In King County, I understand that there was a governor or senator who lost a child, and this became a mission. They give training on it in schools. It's a cultural thing. It's something that is ingrained right from the very beginning. They take it two or three times in school, so it becomes a habit.

My vision is for this not to end here, because this is not going to solve all the problems. It's not going to get us to the 24% chance of having somebody within arm's reach, which is what they have in King County. This is just a first step. My vision is that at some point in our culture we can expect the following scenario: an expectant mother walks into a doctor's office, and the doctor says, "Hey, congratulations. You're pregnant. Here's a prescription for a first aid course."

The fact that we don't do that, the fact that this isn't part of our culture, is really confusing to me. I think that's why the federal government, if it were to support this bill and move forward with it, would be giving very clear direction that this where we want to go.

Mr. Robert-Falcon Ouellette: Thank you.

I'm always interested in how many times someone actually has to take the training in order to be confident enough to actually use it. I've been in a number of situations. I was in the military for a number

of years, and I must have taken it over a dozen times. I've never had the opportunity of using it in my career, thankfully. In my civilian life, when it did arrive after 20-odd years, boom, I knew what to do. It just clicked in, and off I went. There were a lot of people around me; the place was full of people, but everyone just stood around looking. I had to shove some people out of the way in order to get to the person.

Do you know of any stats on that, at all?

Mr. Bryan May: On what, specifically?

Mr. Robert-Falcon Ouellette: On how many times someone would have to take training today to actually become proficient at it.

Mr. Bryan May: I can tell you anecdotally, having been around this type of environment for most of my career and having talked to individuals who take it.

We used to have our camp staff take it every year, regardless of whether they needed it or not, just so that we knew everybody had been refreshed. It was part of the camp training.

We hear just that. Every time somebody takes it, their confidence level goes up.

It's funny, because the number one thing we would hear in training was that the instructors would always have to tell people to push harder when doing compression training on the dummies. Does anybody know what the response was from those people? "I don't want to hurt them. I don't want to break their rib."

Well, they're dead. Their heart isn't pumping. You can't hurt them anymore. This is the element of confidence that we need to instill in people, that you're helping them by pushing harder. We've seen this a lot with defibrillator training, AED training.

Has anybody here taken AED training? I see that a couple of you have.

We've seen AEDs pop up all over the country. Scott Reid from the Conservatives has done a really good job of getting these out into his community. We've seen them pop up everywhere. The training associated with them has not grown. That's why this is included in this bill.

With regard to AEDs, we know that the rationale or the argument against the training is, "Well, they're self-explanatory. They actually tell you what to do when you open the box."

If you don't know that, if you don't know that it tells you what to do, it's like handing a can opener to somebody who has never seen a can opener and saying, "Okay, go figure it out."

This is a situation where seconds matter. People need to have the confidence to run to where the AED or the first aid kit is—and know where it is—and use it. I think that's the key. It's even knowing to call for help.

• (1615)

Mr. Robert-Falcon Ouellette: Thank you very much.

I have a few questions about the efficiency of tax incentives. I wonder whether you have any stats or any information about them.

For instance, we had the Canada fitness credit and child culture credit for sports and recreation, and we always question its efficiency. Does it actually increase the number of people who then go out to obtain those services, or encourage the activity? It's like, for instance, the fat tax or salt tax or sugar tax: will it actually increase or decrease the behaviour? This is the question.

The tax code is about government. We control this large apparatus. I was just wondering whether you had any stats on that.

Mr. Bryan May: Specifically, no, and the reason is that this has never been attempted before. We don't have anything specific about an incentive to this industry that we can use as a benchmark, but I believe it can't help but help.

It's important to note that I designed this bill such that it would be a mild incentive. We're not talking about making it free for everybody. It isn't the intention of this bill to have another million Canadians participate in subsequent years. It's a small incentive to respond to the need for additional first aid-trained individuals in society as our society ages. It's intended to target those on the margins, those for whom a \$15 to \$30 incentive would be something to push them over the top to make their decision on this training.

The Chair: You have time for one quick question, Robert.

Mr. Robert-Falcon Ouellette: It's a very short one.

Do you know what the impact is going to be on the CRA in the collection of taxes? How complicated is this for the CRA?

Mr. Bryan May: It's not. I know that the question of whether it would muddy the tax code has come up time and time again. It does not. It is very simple to administer and it would be very simple to claim. It would be similar to claiming a donation that you made: you have to keep your receipt, and it has to be from a certified registered first aid provider.

If we had made this a progressive bill, if we had made it a progressive tax credit, I would agree with you. It would require the CRA to calculate income based on the credit and give out \$5 here and \$3 or \$7 there. Then they'd have to deal with the onslaught of people asking, "Why didn't I get \$15? I thought it was a \$15 credit." That's where it starts to muddy the tax code.

This does not. This is like throwing a grain of sand into the ocean.

The Chair: We have a couple more questioners, I believe, and we want to wrap up, if we can, in 10 minutes.

I have on my list Mr. Sorbara and Mr. Grewal.

Go ahead, Mr. Sorbara.

Mr. Francesco Sorbara: Thank you, Mr. Chair.

Welcome, colleague and friend Mr. May.

I applaud your efforts in bringing this issue forward to get more Canadians to take first aid training, whether CPR or other courses that are available. There are courses other than CPR available for first aid training.

If I take a step back, Bryan, and look at our income tax system, be it either on a personal or corporate level, but more on a personal level, I see there are a number of tax expenditures in the system currently. My personal view has always been to have a simpler, more

efficient tax system. My view has always been that if tax credits are offered, they should be refundable and that everyone should be able to claim them whether they have taxes payable or not.

My understanding of this bill is that you must have taxes payable in order to claim the credit itself. Is that correct?

• (1620)

Mr. Bryan May: That's correct, yes.

Mr. Francesco Sorbara: Then that obviously would impact the uptake in being able to claim the credit, and it really wouldn't impact the behaviour of someone who really wasn't able to claim the credit.

Mr. Bryan May: Correct.

Mr. Francesco Sorbara: My second question is in terms of the efficacy of the measure in what I would call the overall budgeting process. My means test is just the efficacy.

If you make an RRSP deduction, you get a tax credit. There's a dividend tax credit. There are a number of items in our income tax system that you'll get a tax credit for. A lot of them are very laudable, but I've always been one who has shied away from introducing new measures into the tax system. When I look at this measure, my concerns are first that the overall goal of increasing the number of individuals enrolling in CPR hasn't been shown, and second, there are the administrative costs to putting in this measure when there are other avenues and other means to increase uptake of CPR courses, and this measure is not as effective as those other potential means.

If you could comment on that, it would be appreciated.

Mr. Bryan May: Your first question was regarding, say, a child or a youth who took it, or somebody who doesn't currently pay taxes, and that person would not receive a refundable tax credit. As I've said, that's outside the scope of what I could do with this bill.

I don't disagree with you even a little, but it's not within my power as a private member to do that in the legislation. This is as much as we could do while staying within what I thought was, and what I still believe is, being fiscally prudent. This is not an expensive tax credit. This isn't something that you're going to spend billions of dollars on, or even hundreds of millions on.

In the case of children, yes, they can actually transfer that tax credit to a parent, so it depends on the situation. In terms of efficacy, whether the relatively low benefit to taxpayers essentially justifies the cost is really what you're asking. It's almost impossible to measure. How do we measure a life? How do we sit here and say this is what we save by stopping this person from dying? Even if a few lives are saved, even if a handful of people—a couple of thousand, maybe 10,000 to 20,000 extra people—decide to take this training because of this credit or the attention that this credit is getting and those people go out and save just a few people, I don't know that any of you would disagree that it would be worthwhile.

It's also worth talking about the non-life-threatening first aid provision, those who sprain a knee or need a splint, those who need a cut patched. We had a number of very active basketball programs at my YMCA, and I can tell you I have splinted so many breaks and so many sprains that I can't even list them all.

I can tell you about one situation. A gentleman, a pilot by trade who used to work for Air Canada, broke his leg, and I was able to properly set that leg and splint it and get him to the hospital. He came back and told me the doctor told him that because it was properly splinted, he's looking at six weeks of recovery, not six months. That's the part we have to figure out how to measure. I'd be making numbers up if we tried.

Thank you.

• (1625)

The Chair: I'll stop you there, Mr. May.

Mr. Dussault, you may have a short question, and then Mr. Grewal can have a short question. Then we'll go to Department of Finance officials.

[*Translation*]

Mr. Pierre-Luc Dusseault: I would very briefly like to go back to what Mr. Ouellette said earlier about the efficiency of certain former tax credits.

The Conservatives introduced the child fitness tax credit. Was the efficiency of that tax credit subsequently evaluated? Did we observe any increase in child participation in physical activities after it was introduced? Is there a model we can rely on to determine whether a non-refundable tax credit is efficient?

[*English*]

Mr. Bryan May: It is and it isn't. This is a much wider scope we're talking about.

There has been a lot of conversation about boutique tax credits. That hasn't been brought up today, but I'll bring it up. I'll use the "elephant in the room" word. This is not a boutique tax credit by any definition. The beginning of this bill explains that anybody can take it. Anybody can avail themselves of it if they take these types of training.

We're not talking about very specific individuals or groups. We're not talking about youth only. We're not talking about students only, or seniors, or teachers only, or doctors only, or anybody only. This is for anybody who takes this training.

It's tough for me to say with any authority what the uptick would be, because this is not a boutique tax credit. To compare it to boutique tax credits and the numbers they have been able to show is not realistic.

The Chair: Thank you, Mr. Dusseault.

Mr. Grewal, you have the last question.

Mr. Raj Grewal (Brampton East, Lib.): Thank you, Mr. Chair, and thank you to my colleague and my good friend, Mr. May, for coming.

I don't think you will find anybody who is against your intent. I think it's very admirable, but we're here sitting in the finance committee, so dollars and cents and data drive our decision-making.

I've looked at the numbers. I've heard your testimony. The consideration is about the uptick and the cost-benefit analysis, and it goes both ways.

You said there isn't clear research because something like this hasn't been done anywhere before. Can you elaborate on that a little bit?

Mr. Bryan May: When we started doing the research on this particular issue, the Library of Parliament said there has never been a PMB or a piece of legislation out of the federal government that offers an incentive to take this kind of training. It is unique, so we are in somewhat uncharted territory.

It's very speculative to suggest.... I know I'm going to be followed by the department. If they can come in and say that they believe A, B, and C, I don't know where they are finding that information, other than just through pure speculation.

Mr. Raj Grewal: Are you saying no other jurisdiction in the entire world has something similar?

Mr. Bryan May: I can't say with authority that it has not been done around the world; I'm just saying that within Canada this type of incentive for this particular training has never existed.

• (1630)

Mr. Raj Grewal: Sounds good.

Thank you.

The Chair: Thank you, Mr. May, and thank you for your initiative and for coming before us.

Some hon. members: Hear, hear!

Mr. Bryan May: Thank you.

I just have something to say before you hit the gavel. I want to thank everybody here. I know this is a unique situation. I want to thank the members of the committee. They have been honest. They have been forthright. You, Mr. Chair, have been the same. This has been a very educational experience.

Thank you.

The Chair: Thank you very much, Mr. May.

We'll suspend for a couple of minutes to bring the officials in.

• (1630)

_____ (Pause) _____

• (1630)

The Chair: We'll reconvene on PMB Bill C-240.

We have several witnesses here from the Department of Finance. We have Mr. LeBlanc, director, personal income tax division, tax policy branch; Ms. Robbins, chief, employment and education section, personal income tax division, tax policy branch; and Mr. McGowan, senior legislative chief, legislative review, tax legislation division, tax policy branch.

That's long wording. Welcome.

I'm not sure who's starting. Are you, Mr. LeBlanc? Can you give a short statement?

Mr. Pierre LeBlanc (Director, Personal Income Tax Division, Tax Policy Branch, Department of Finance): Yes, it will be pretty short.

First of all, thanks very much for having us on this important issue. It's a pleasure to be here.

I think you've hit a lot of these issues already in a general way. We see ourselves as here to assist the committee in your review of this bill, and we thought it would be useful to explain the general framework or lens through which we in the tax policy branch evaluate tax credits like this one when they're presented to us.

As a general starting point, it's important to consider whether any proposal, any tax measure, is consistent with the general functions of the tax system. The primary function is to raise revenue, the revenues that finance the program initiatives that benefit Canadians.

The tax system does have secondary functions, and one of these functions—and this was touched on during your discussion—is incentives within the tax system to support economic and social objectives. They can be things like increasing savings and investment and promoting charitable giving. There are also disincentives in some cases, such as excise taxes on tobacco. There are a few activities we want less of, but there are many activities we want more of, and that's what we're talking about today.

•(1635)

[*Translation*]

A tax measure of the variety proposed in Bill C-240 serves one of these objectives—encouraging socially beneficial behaviours—at the expense of another—raising revenue.

In assessing such a trade-off it is important to consider whether the tax measure in question can be expected to be effective in meeting its stated goal, and whether it is efficient. That is to say, does it achieve its objective at relatively low cost compared to available alternatives? After all, the revenue forgone as a result of a tax measure could go towards government spending serving a similar end, or that supports other important government objectives.

One factor we take into account is the potential effect of the measure on the desired activity. Put simply, if the purpose of a tax measure is to encourage people to perform a particular activity, its effectiveness should be analyzed by looking at both its cost and the extent to which it causes more people to perform that activity than would have undertaken the activity in any event.

[*English*]

You touched on this as well. Tax measures also impose compliance costs for taxpayers and administrative costs for government, and there we're talking about the Canada Revenue Agency. These costs can contribute to reducing the overall efficiency of a measure, but it's important to consider how high the costs are and how the costs might compare to a similar measure if it were delivered as a spending program.

[*Translation*]

In addition to efficiency, equity is another criterion integral to policy analysis. Non-refundable credits provide taxable individuals with tax recognition at the same credit rate, irrespective of income level, versus a deduction, where the rate of relief increases with an individual's marginal tax rate.

There is often a strong case for making a credit non-refundable, to the extent that the measure is trying to properly account for the individual's ability to pay tax. However, non-refundable credits reduce an individual's tax payable and are therefore not useful for individuals who are non-taxable. Ultimately, the impacts of any tax measure on taxpayers at all income levels must be considered in the context of the overall progressivity of the tax system.

[*English*]

One final point, also of key importance when you're designing an efficient and equitable tax system and considering how the proposed measure might fit into that, is ensuring tax legislation is drafted in a manner that protects individual tax measures from being accessed in ways counter to the original policy intent.

During the course of our work on the tax policy development process at Finance Canada, legislative review and drafting of tax measures is a very integral part—Trevor is our expert—and ensures that technical issues don't arise that can inadvertently undermine the operation of the measure or of other provisions of the act.

[*Translation*]

Thank you, Mr. Chair.

Thanks to all the members of the committee.

We would be happy to elaborate further on any of these points or to answer any questions that committee members may have.

[*English*]

The Chair: Thank you very much, Mr. LeBlanc.

We'll try to hold this to five-minute rounds.

Go ahead, Mr. Ouellette.

Mr. Robert-Falcon Ouellette: Thank you very much, Mr. Chair.

[*Translation*]

Thank you very much for being here.

My questions concern the efficiency of tax measures.

[*English*]

They deal with tax incentives that we often have in the tax code. We've often heard about the Canada child fitness tax credit, the culture tax credit, the recreation tax credit. Could you give us an indication of how efficient these tax credits were in the past?

Mr. Pierre LeBlanc: I would say it depends. If we look at tax expenditures across the board, some have been evaluated because they're used in many countries. You asked about other countries. In the case of charitable donation tax credits, for example, there is a pretty broad body of evidence suggesting that charitable donations are sensitive to tax incentives.

You talked about the children's fitness and arts tax credits. There have been studies showing that their impact on the desired activity has been relatively weak. Again, that's in the context of those particular measures. That was taken into account when the government made its decision about—

•(1640)

Mr. Robert-Falcon Ouellette: When you say “weak”, are you talking about a 5% or 10% increase?

Mr. Pierre LeBlanc: I can't remember magnitudes. We'd have to come back to the committee with the actual citations, but there was basically no significant effect.

Mr. Robert-Falcon Ouellette: There was no significant—?

Mr. Pierre LeBlanc: Yes, to the extent.... It's hard to separate these out from.... There was no real number attached that it increased activity by x percent.

Mr. Robert-Falcon Ouellette: That was a program that the government had, but you didn't have any statistics on whether it was going to be efficient or not.

Mr. Pierre LeBlanc: I'm sorry; do you mean before those measures were introduced?

Mr. Robert-Falcon Ouellette: Yes.

Mr. Pierre LeBlanc: No. It could be hard to predict. There's an objective in mind—

Mr. Robert-Falcon Ouellette: I guess my thing is that you introduced a measure and you didn't understand the levels of physical activity or the level of arts participation, and then we weren't able to measure it in the long term in a longitudinal study over the course of the whole program and analyze whether it actually had an impact or not on, for instance, fitness levels or—

Mr. Pierre LeBlanc: To be fair, it can be difficult to tell, because it's hard.... You have a particular level of activity, let's say in children's physical participation or their participation in artistic and cultural activities. You may have a certain trend, but then you introduce the measure, and it's generally applicable. What's difficult in these cases is to try to tease out what changes in a trend can be due to a tax incentive and what can be due to other things.

I talked about charitable donations, for example. For charitable donations, different rates have applied to different people at different times. Because of that, you have some variation, and you can do analysis that allows you to determine—

Mr. Robert-Falcon Ouellette: I don't think many countries do this. It seems always that as policy planners we put blinders on and are flying by the seat of our pants, imagining what the long-term outcome might be of some tax proposal.

It's not a criticism. I think it's just that the whole system is a weak set-up.

Mr. Pierre LeBlanc: It's a really good question. One thing is that the tax system by its very nature is of general application. I think this government has shown interest in pilot programs, in experimentation. That doesn't work very well in the tax system, because if we introduce a tax credit, it's open to everyone who qualifies; it's not the idea of having it available to some and not to others within a group, just to be able to tease out.... It's hard to see that working in a tax context.

Mr. Robert-Falcon Ouellette: I have one more minute. I was wondering whether we know how many people would actually take this training. Have you any statistics at all?

Mr. Pierre LeBlanc: The statistics we had were quite similar to the ones that Mr. May.... The data is relatively limited, to be fair, so we looked at the same survey from Ipsos Reid, done for the Red Cross. It's the same thing: 18% of adults, spreading that over three years.

Mr. Robert-Falcon Ouellette: Do any other countries do something similar? Maybe it's not first aid, but are there other types of tax credits, for instance in Israel, Sweden, Estonia, or sub-Saharan Africa? Could we use that as a basis point to perhaps analyze this and its impact?

Mr. Pierre LeBlanc: Are you thinking specifically of first aid or are you thinking of something—

Mr. Robert-Falcon Ouellette: It could be anything. We're talking about an average of a \$200 tax credit, probably \$100.

Mr. Pierre LeBlanc: It's often context-specific, and if we were to look at a different measure in a different context, what you could infer from that could be pretty limited, or you'd have to make some pretty strong assumptions to take findings from a tax credit for a different activity in Estonia. Estonia has a flat tax system, so they don't have many tax incentives.

Mr. Robert-Falcon Ouellette: That would be a good experiment. If they introduced a tax credit, in the western world we could then analyze what they do and see if it works, like a sugar tax or—

Mr. Pierre LeBlanc: Yes, it would be quite good in Estonia. It's a pretty small population, so we'll see what Estonia is doing.

•(1645)

The Chair: Thank you both.

Mr. Albas is next.

Mr. Dan Albas: Thank you, Mr. Chair, and thank you to our witnesses for the work you do for Canadians.

I have a couple of different questions. One of the arguments that's been presented here is, I think, a good argument. Obviously there are different schools of thought as to whether we should have tax credits as a way of lowering taxes or whether we should simply remove them and then lower taxes accordingly for everyone, so I'm glad we're able to ask the questions.

To start with, if a sole proprietor or a corporation were to give their employees first aid training, they would then be able to deduct that. That's sometimes referred to as a tax shield. Is that correct?

Mr. Trevor McGowan (Senior Legislative Chief, Legislative Review, Tax Legislation Division, Tax Policy Branch, Department of Finance): I don't know about—

Mr. Dan Albas: It's because they're paying with pre-tax dollars that ultimately they're not taxed on.

Mr. Trevor McGowan: Right. If an employer provided it as part of their business, you would expect the employer to be able to deduct it, and yes, the business would deduct it out of pre-tax dollars.

Mr. Dan Albas: Given that the average individual would have to pay for their own first aid training, in this case there is an inequity between what is available for businesses and sole proprietors or corporations versus what the average Canadian does, because they do pay with after-tax dollars.

Mr. Pierre LeBlanc: I think that's fair, but it's much broader than that. When you think businesses can deduct all reasonable expenses in arriving at their net and ultimately at their taxable income....

I mean, as individuals, let's say all of us here are—

Mr. Dan Albas: There is inequity.

Mr. Pierre LeBlanc: It's a different treatment. All of us here are working. We have certain employment expenses. The treatment of employment expenses in most cases is quite general. There is general recognition through the Canada employment credit, but it's capped and it's fairly limited. In that way, businesses and individuals are treated differently in a very general way.

Mr. Dan Albas: But again, there is inequity between individuals, because the Income Tax Act doesn't distinguish between individuals. Whether it be a citizen or a business, it's based on what they're doing to derive that income.

Mr. Pierre LeBlanc: Yes.

Mr. Dan Albas: Therefore there is an inequity, because certain types of individuals are treated differently under the Income Tax Act when it comes to first aid. Is that correct?

Mr. Pierre LeBlanc: Different types of income are treated differently, so whether you're an individual who is incorporated or not incorporated, just as you explained, the expense is deductible in both cases. It's more—

Mr. Dan Albas: Yes, but if I am going to take a first aid course to protect my family, to offer community service, but income is not generated from that activity, I cannot deduct it. Therefore, I am treated differently under the Income Tax Act, which is a form of inequity.

Mr. Trevor McGowan: That's absolutely correct. The tax system tends to draw a distinction between personal expenses and business or income-generating expenses, and unless there is some specific provision in the act that allows for a deduction—the tax credits are an example—to offset purely personal expenses, the tax system does not, as a general rule, recognize that. Likewise, we're taxed on our income from a business or employment or property, so expenses incurred to earn that income are deductible against that source of income.

When you have mixed activities as you do here, where you have a first aid course that could be taken for the purpose of enhancing an employer's business, obviously you don't forget that training the second you walk out the door. You have that knowledge and you have that course and you can apply it.

Mr. Dan Albas: There is a social good that's associated with this, which goes beyond just that individual and that business. Is that not correct?

Mr. Trevor McGowan: Is knowing first aid a social good?

Mr. Dan Albas: Yes, of course, because it's transferable. Someone can apply it in not just a business sense but in a private sense in the community, correct?

Mr. Pierre LeBlanc: Oh, sure.

Mr. Dan Albas: The overall goal here, I think you're saying, is agreeable, in that we'd like to see this kind of training to go out because there's a social benefit to people. That's clearly in here. Even your report says that obviously there are incentives that work the opposite way, such as sin taxes on cigarettes, alcohol, etc.

I just really wanted to establish that there is an inequity between certain taxpayers and that there is a social positive benefit. Would you all agree with that?

• (1650)

Mr. Trevor McGowan: As we've said, I don't think there has been any question about a social benefit—

Mr. Pierre LeBlanc: I have nothing to add.

The Chair: Go ahead, Mr. Dusseault.

[Translation]

Mr. Pierre-Luc Dusseault: Thank you, Mr. Chair.

Thanks to all of you for being with us today to talk about this very important issue.

As I told Mr. May, the sponsor of the bill, at the outset, the government is reviewing all tax expenditures. I simply wanted to confirm that was indeed the case. Is the government reviewing tax expenditures?

Mr. Pierre LeBlanc: Yes. As announced in the 2016 budget, the government and we finance department officials are undertaking a review of these measures and federal tax expenditures.

Mr. Pierre-Luc Dusseault: How do you conduct your analysis of each of these tax expenditures? Do you evaluate—

Mr. Pierre LeBlanc: I described the general framework. We evaluate the efficiency of a tax expenditure, its fairness, and compliance costs, that is to say its impact on the simplicity or complexity of the tax system. It is quite a general framework that can be used to evaluate any tax expenditure.

Mr. Pierre-Luc Dusseault: So it is possible that certain tax expenditures may be withdrawn at the end of this process. That is indeed the purpose of the exercise, is it not?

Mr. Pierre LeBlanc: That is possible. The review is still under way. The government will make its decisions and they will be announced.

Mr. Pierre-Luc Dusseault: Suppose Bill C-240 is adopted by the House and Senate, that it receives royal assent, and that all that takes place before you have completed the tax expenditure review. Do you think this additional tax expenditure would survive the review you are conducting, considering its efficiency and fairness?

Mr. Pierre LeBlanc: I think that decision is up to the House, to you members.

The measures we are currently examining are tax expenditures that are in force. If there were a new measure, we would study it. For the moment, however, this measure is not within the scope of our analysis.

Mr. Pierre-Luc Dusseault: Do you think Bill C-240 can be considered as providing for an efficient and fair tax expenditure based on the criteria you submitted to the committee?

Mr. Pierre LeBlanc: That is interesting. In fact, we provide our analysis directly to the minister. What I can say is that the most important criterion for us is the measure's efficiency. We analyze the impact the measure has on people. That is to say we try to determine whether the measure will encourage people to take part in a certain activity. Let us say the average cost of this kind of course is \$100. In that case, the person will receive \$15, but not immediately. He or she will receive that amount perhaps nine or 10 months after incurring those expenses. In fact, we cannot predict exactly how people will react. I think you discussed that earlier.

We also have to try to determine what leads people to act in one way or another. It is important to determine the major obstacles that will be encountered by those who are interested in taking such a course but who have not yet done so. Is it a matter of cost? Is it for lack of time? Is it for practical reasons? For example, is it because the course is not being given near their home or at a suitable time for them? We do not have very good answers to those questions. We tried to answer them, but we did not see many analyses that provided relevant information.

• (1655)

Mr. Pierre-Luc Dusseault: I have one final question.

At the end of your opening remarks, you said you have to ensure that drafting does not inadvertently undermine the operation of the measure. You also said that Mr. McGowan is an expert in this area.

Do you think the present text of the bill is drafted well enough to prevent it from being inadvertently abused?

[English]

Mr. Trevor McGowan: Thank you for your question.

There are probably two components to the design of the measure or the drafting of the measure. There are purely technical considerations in the way they interact with other provisions of the act, in particular with developments that have come since its introduction. For example, the definition of “qualifying child” references section 122.8 of the Income Tax Act, which was repealed and no longer exists. That's where the child fitness tax credit was. There are things like that.

I could discuss those in more detail later, but the fundamental design of the rule is also a question.

There are different ways to design a tax credit. Many of them are based upon a taxpayer claiming a credit for a specific expense that they've incurred that is in accordance with the goals of the credit. Examples are things like the adoption tax credit, the public transit credit, home renovation tax credit, or the teachers' tax credit. All of those require a specific expense to be incurred; you claim against that, and they have rules preventing the multiplication of those deductions.

There are others, like the volunteer firefighter credit and the volunteer search and rescue credit, between which I think this proposal would be placed in the act, since they provide tax credits in response to a particular activity, not necessarily in respect of a particular expense incurred. If you look at the wording of the bill as drafted, it does not work from a specific expense incurred, so there

are concerns that it could be multiplied or claimed even when your employer is paying for it.

Probably the best way to go through it is to look at a very simple example. Let's say my son, who's my qualifying child, takes a first aid course in 2018, after this credit has received royal assent and is in the Income Tax Act. For the purposes of the example, he's a smart kid who successfully completes the course in 2018, and I'm filling out my tax return and deciding if I can claim it. For the taxation year in which he successfully completed the course—so that's 2018—I can make a deduction against my tax payable, so I can take the tax credit. It would be deducted, multiplying the lesser of \$200 or the cost of the program.

Let's say the cost of the program was \$100, but his employer—let's say he's a lifeguard—reimbursed him for the cost of the expense. It says the cost of one such program, and not the cost to the individual of the tax program or the amount paid or the amount paid to the extent that it was not reimbursed. Then there's a concern that while the cost is \$100, you can deduct it. That's why you see in the teachers' tax credit, the one for school supplies, a specific rule saying that you don't get the credit to the extent that you're reimbursed.

The concern is that in that case people would claim the credit. Maybe they wouldn't win in court, but there is still a concern that people would claim it.

Also, if you run through that same example for my spouse, my spouse would look at that and say, “Well, our child did it in that year; he passed, and the course cost \$100, so I can claim it.”

If the credit is a reward for successful completion of the course, maybe that's in accordance with policy, and maybe that's how people would interpret it. That's why you have, for example, with the public transit tax credit in subsection 118.02(3), I think it is, an apportionment rule saying that if one spouse claims it, the other can't, even though their kid took the course.

There are concerns like that. In my example, maybe the child—although I think you'd have to be 15, so you wouldn't expect them to have much income—both parents would get a credit and the employer would get a deduction, as we discussed earlier.

There are those kinds of design concerns, and that's what my colleague Pierre was saying about the potential for inappropriate access.

• (1700)

The Chair: We're going to have to wrap it up there, since we're well over time.

Go ahead, Mr. Sorbara.

Mr. Francesco Sorbara: Thank you, Mr. Chair, and again, welcome, officials.

I have a very simple question...or maybe not. Our tax system has over \$100 billion of tax expenditures. I think that's roughly the number, if I'm correct on that.

Mr. Pierre LeBlanc: Well, we say that you can't add them up, so there's no official number.

Mr. Francesco Sorbara: Okay, we'll just say we'll give a ballpark number there.

As a member of Parliament, my biggest privilege is representing my constituents and answering their concerns. Then it's doing the work here in Ottawa and sitting here on the Standing Committee on Finance.

I offer this question up to all three of you, or whichever of you cares to answer. What advice would you give to us as MPs in terms of what is an effective tax credit or tax expenditure and what is not? What are some guidelines about how we should look at tax expenditures, and not necessarily even the one we're considering today per se? What is a good one and what is a bad one? Perhaps the RSP tax deduction is a good one, as it encourages savings for people so they can prepare for retirement, and maybe others are not as effective. What is an effective tax credit or tax expenditure and what is not?

Mr. Pierre LeBlanc: I think what I would say is that there are different ways to analyze or consider them. We've laid out a particular framework, but when it comes down to it, you can consider effectiveness, fairness, compliance administration costs, possible effects on complexity. There are often trade-offs between measures, and what I certainly can't tell you is how to weigh those trade-offs. I think you, as members of the committee and as legislators, will decide for yourselves how to weigh those trade-offs.

Hopefully there might be other criteria that you also feel are important, criteria that I didn't outline as I went through a pretty quick presentation. I know that's a non-answer, but I think it really comes down to how people not only do the analysis of each criterion, but also—since there are very often trade-offs between them—where they come down on those trade-offs.

The Chair: I think that's fair, Mr. LeBlanc. We just expect you to tell us the implications, not to tell us what to do.

Go ahead, Mr. Sorbara.

Mr. Francesco Sorbara: No, I would just add that the way I would look at it is how it impacts behaviour. With reference to the bill at hand, what's the impact on uptake?

Ms. Jenna Robbins (Chief, Employment and Education Section, Personal Income Tax Division, Tax Policy Branch, Department of Finance): What kind of incentive effect a particular tax credit will have is certainly important, given the objective. In the context of a tax credit, as Pierre said earlier, you have to look at the factors that might influence somebody to take up a particular activity and where financial incentives fit within those factors. In addition, with the tax system, you're looking at people filing their taxes in the winter or the spring, so there may be a delay between when they undertake the activity and when they actually receive that financial incentive.

When you're looking at that cost, I think another important factor is the extent to which you're providing an incentive to people who were already going to undertake that activity to begin with. If you look at the full cost of the measure and then divide that over the incremental users, what is that per-user cost and how does that compare to other ways of addressing an objective?

Mr. Francesco Sorbara: Thank you.

I'm done.

The Chair: Thank you.

We will go to three minutes for Mr. Deltell and Mr. Grewal, and then we'll go to clause-by-clause after that.

Go ahead, Mr. Deltell.

[*Translation*]

Mr. Gérard Deltell (Louis-Saint-Laurent, CPC): Thank you, Mr. Chair.

Madam, gentlemen, it is very pleasant to speak with you.

I would like to go back to the comments of my colleague from Sherbrooke.

A major sticking point always arises in discussions of tax credits. Based on the amount of the credit, the income, and the tax rate, it may be less beneficial to have that credit if it results in a change in tax bracket.

My question is somewhat delicate, but I ask you to consider it. Would it be appropriate to amend the bill to limit potential revenue and thus to prevent people with more modest incomes from reaching that sticking point? In short, these questions of limits and taxable income should not prevent us from achieving the objective of this tax credit.

● (1705)

Mr. Pierre LeBlanc: That is a good question. Consequently, a decision will have to be made on it.

Certain targeted measures are designed to encourage an activity among certain groups. Sometimes these involve people with low or modest incomes. Ultimately, those people must decide. In a way, the criteria complicate the measures slightly, but not that much. A tax credit is likely to encourage some people more than others. As Ms. Robbins said, several factors must be considered when someone decides whether to take a course. Perhaps the financial aspect is more important for people with low incomes. In those circumstances, compromises must be made.

Mr. Gérard Deltell: In other words, this could be analyzed in order to provide the best possible support for those we want to help, rather than maintain the situation as it currently stands. The sticking point may not arise over the most advantageous solution. Is that correct?

Mr. Pierre LeBlanc: Yes, I think we could do that. We discussed it. It is not easy to make predictions, to determine exactly how people will react to such a measure. It would be even harder to predict how people would respond to it based on their income levels.

That is a good question.

Mr. Gérard Deltell: Thank you.

[*English*]

The Chair: Thank you both.

Mr. Grewal, you have the last question here....

Go ahead, Ms. O'Connell.

Ms. Jennifer O'Connell (Pickering—Uxbridge, Lib.): I just have a question in regard to your calculation of costs. Can you please explain something?

I understand there's a \$17-million projection, on an annual basis, in terms of costs. Earlier Mr. May suggested that if, let's say, you take last year's participants in a course such as this, more than 50% is actually paid for by businesses or employers. Did you factor that into this \$17 million? If you didn't, did you do that because of the earlier concerns about the policy in that even if an employer pays, there actually isn't a restriction in the way the legislation would be worded to say you can't claim it even if someone else pays for it?

Ms. Jenna Robbins: Yes, certainly.

First of all, we started with similar assumptions or the same assumptions as the honourable member did, and it is based on 1.8 million adult Canadians in a year taking training. That doesn't consider that maybe some of them have their training paid for by an employer. That's consistent with the way the bill is drafted. Certainly if there was tightening of the bill to limit the credit to cases where there was an out-of-pocket expense that was not reimbursed, that would reduce the cost.

• (1710)

Ms. Jennifer O'Connell: Thank you.

Then even if it reduced the cost, let's say even by half—just to make sure I understand, because some people are saying it's a \$15 credit, and I've heard a \$17 credit—it's only a credit for those who owe taxes. In terms of the inequality that my colleague mentioned earlier, it's only those who actually owe money who would receive either \$15 or \$17?

Ms. Jenna Robbins: Yes, that's right.

Our cost assessment takes into account that it would only be those who are taxable who would claim the credit. That works out to about 65% of the general population. We've applied that to this cost estimate.

Ms. Jennifer O'Connell: Thank you.

The Chair: Thank you.

Thank you to the officials from the Department of Finance for appearing and answering questions on Mr. May's Bill C-240.

With that, we will turn to clause-by-clause consideration. I would just say to the committee that we have clause by clause and we have two motions by Mr. Albas, and then drafting instructions in camera for the analysts.

Go ahead, Mr. Sorbara.

Mr. Francesco Sorbara: Thank you, Mr. Chair.

I would like to put forward a motion. May I go ahead and read it?

The Chair: We're into clause-by-clause study. Is it related to the bill?

Mr. Francesco Sorbara: Yes, it is. It's related to Bill C-240.

The Chair: Do you want to distribute it before reading it? Do you have copies?

Mr. Francesco Sorbara: I have a couple of extra copies.

The Chair: Okay, read the motion.

Mr. Francesco Sorbara: It reads:

Pursuant to the Order of Reference of October 26, 2016, the Committee has considered Bill C-240, An Act to amend the Income Tax Act (tax credit — first aid).

Whereas the Committee is generally supportive of the intent of Bill C-240 and feels that efforts to encourage individuals to complete first aid courses should be commended there are questions that arise about which Canadians would receive the benefit of the measures, as the tax credit is non-refundable and this can only be claimed if you have income; the cost to federal, provincial and territorial governments to administer the proposed changes to the Income Tax Act; the extent to which federal, provincial and territorial tax revenues would be affected by the proposed measure; the extent to which this type of measure should be designed only following extensive consultation with tax experts, first aid providers as well as federal, provincial, territorial and municipal governments; whether these measures would realize the proposed aim of increasing first aid training participation when 67% of Canadians have already taken a first aid course (Red Cross, Ipsos Reid, 2012); the fact that existing policies mandate knowledge of first aid in the workforce, and all provinces and territories have legislated workplace requirements for employee training in first aid;

Therefore, in light of the above noted details of the proposal in Bill C-240, be it resolved that this Committee, pursuant to Standing Order 97.1, recommends that the House of Commons do not proceed further with Bill C-240, an act to amend the Income Tax Act (tax credit—first aid).

Thank you, Mr. Chair.

The Chair: All right, the motion is in order. It's up for debate. The debate should really be on the “be it resolved” section and not the details in the other sections, if I can put it that way. I think we could quibble over some of those, but the debate would be on the

be it resolved that this Committee, pursuant to Standing Order 97.1, recommends that the House of Commons do not proceed further with Bill C-240, An Act to amend the Income Tax Act (tax credit—first aid).

Who's on?

Go ahead, Mr. Liepert.

Mr. Ron Liepert: Well, I'm not surprised, but I must say I'm extremely disappointed that this motion comes forward at this time.

First, we all know that this bill was referred to this committee some four months ago now, or pretty close to it, and on several occasions members of the opposition attempted to get the bill before the committee so that we could study it and not leave this particular member hanging out there. I will put on record that we in the official opposition wanted this particular bill before the committee many weeks ago, and to bring it forward was continually refused.

I don't understand where the resistance comes from, other than that this is a top-down direction to members of this committee from the government side, who are not prepared as a government to allow members to speak freely, to do things freely. The idea is that if it doesn't come from the Prime Minister's Office, then it obviously is not good enough to be supported by this government.

I am extremely disappointed, then, that the government members on this committee left their own colleague hanging out there for four months, knowing full well that they were going to move this motion whenever it came forward.

If I were a member of a caucus that treated me like that, I would probably be pretty damned upset—

• (1715)

The Chair: Ron, I don't want to interrupt, but I think the debate should be on the merits of the motion rather than accusations of what may or may not happen in the various caucuses. I'm going to restrain committee members from getting into the politics of each caucus.

Mr. Ron Liepert: Let me get back to the motion, then.

I would like to ask the member proposing this motion why members of that side of the committee decided to hold this off until now, when they knew this was going to happen all along. Why did they delay for four months in bringing this motion forward, when this could have happened a long time ago? Quite frankly, they wasted our time at this committee, knowing full well that this motion was going to come forward.

I'd like an answer from the proposer of this motion.

The Chair: Mr. Dusseault, you're next on the list, and then it's Ms. O'Connell.

[*Translation*]

Mr. Pierre-Luc Dusseault: Thank you, Mr. Chair.

I also want to express my disappointment with this motion that has been brought before us. As you can clearly see, it is long, drafted in both official languages, and very well written. So it was not written on the edge of the table while we debated the merits of the bill and its drafting.

It is very disappointing that we have been forced to waste two hours of our time and that of the people who have travelled here and who no doubt studied the matter for hours before coming to testify before our committee. All of them made the effort to inform us as best they could. In the end, we are unfortunately faced with this motion asking us to bring our business to a complete halt and recommend to the House that we not proceed further with our consideration of Bill C-240.

I think we could have made a diligent effort during the clause-by-clause consideration in light of what we have heard today. I am extremely disappointed with the attitude of the member who introduced this motion. I think that, as legislators, we could have made a real effort with the clause-by-clause consideration. Each of us could have put things on the table and tried to do the job we are called upon to do, which is to prepare the best possible legislative proposals. That is definitely not what we are seeing on the other side of this table.

[*English*]

The Chair: Go ahead, Ms. O'Connell.

Ms. Jennifer O'Connell: Thank you, Mr. Chair.

Boy, am I ever glad Mr. Liepert wasn't part of the former caucus of the Conservative Party, because he probably wouldn't have liked it.

In terms of the position here today, I think we can all agree around the table in terms of the intent of increasing participation in first aid programs. Mr. May himself testified here today that there are limitations in terms of what can and cannot be achieved in private members' business, and that there have to be further enhancements or incentives to have people come forward and take this necessary first aid training.

However, good intentions, given the limitations around private members' business, unfortunately do not always come forward with legislation that meets the objectives of good, sound tax policy. That was the intent when the House sent this piece of legislation to this committee: the intention is good, so we were to look at it further as a

finance committee and ensure that it meets the objectives of sound tax policy.

I can't speak to how other members and other caucuses prepare for their meetings. Any question or faint disdain for our preparedness on this is, I think, the other member's prerogative. However, I am proud of the conversations that we've had as Liberal members. I'm proud of the back-and-forth and the research. Each member came here today asking questions, researching this, and speaking with Mr. May. That was in his testimony as well. I find it quite rich of the opposition to come here to criticize us for being prepared in how to act in moving forward on this.

● (1720)

The Chair: Let's stick to "Be it resolved", if we could.

Ms. Jennifer O'Connell: Fair enough, Mr. Chair.

With regard to tax policy, I supported this coming to the House... excuse me; in the vote in the House, I supported this coming to committee. I support the intent wholeheartedly.

However, hearing testimony, doing the research, I have to look at this as a member of this committee and as an MP serving my constituents. Would an investment of \$17 million create the incentives for more people to come forward and take first aid courses? Even if we use Mr. May's statistics that around 50% of people may receive this from their employers and therefore wouldn't need to access this, even if you take \$8.5 million—let's cut it in half—as a cost for a \$15 to \$17 credit, I had to seriously think about this, because I think that although there's value there for anyone who is encouraged to take first aid training, I have to go back to my constituents as a member of the finance committee and as a member of this House. Is a \$17-million or an \$8.5-million expenditure fiscally responsible for a \$15 to \$17 credit? To my Conservative members, listen up. This credit is only applicable to some members of the public.

To Mr. May's credit, he acknowledges that he wishes it could have been more expensive, but those are the limitations of a private member's bill. It would be irresponsible, just because we like the intent, to spend by any means. If that's the Conservative will...they love boutique tax credits, but they're no longer in government.

It is our job, in my opinion, to look at intentions and to be fiscally prudent. As much as I support the intent and encourage our government to look at ways to increase participation, as the bill stands—and that's all that's in front of us here today—I have to support the motion put forward by Mr. Sorbara because, unfortunately, the fiscal parameters, to my mind, do not create the incentive we want. It's a price that I think is unfair.

The Chair: Thank you, Ms. O'Connell.

Mr. Albas is next.

Mr. Dan Albas: Thank you, Mr. Chair.

In the interest of time, I'm going to make my comments as quickly as possible.

First of all, fiscal prudence is important, and I'm glad to hear that the Liberal Party, which has sunk us into twice the amount of deficit this year, is talking about fiscal discipline. In real testimony that we heard today, we also did talk about the social value in having Canadians able to help their fellow Canadians.

We heard Mr. May specifically say, "If it saves one life...." More than just dollars are at stake. It's unfortunate that we would have such an extensive motion dropped on us before we had.... Obviously this was prepared ahead of time. I find that certain members who did vote for this originally in the House.... Mr. Chair, there was considerable support for this in the House of Commons. For us to simply drop this I think is ill-measured. However, that's part of democracy. I will not be supporting this motion as it stands.

I also want to thank Mr. May for coming today, presenting what I felt was his argument about boutique tax credits and how this is available to every Canadian. I think it shows he is trying to do something that would have a wide subscription.

• (1725)

The Chair: The last one I have on my list is Mr. Sorbara.

Mr. Francesco Sorbara: Thank you, Mr. Chair.

Quickly to Mr. Liepert, we didn't delay looking at this bill. We were working on pre-budget submissions and so forth—

Mr. Ron Liepert: No, we didn't delay.

Mr. Francesco Sorbara: No, we didn't, and I want to add to the record that when this bill came to the House, I voted against it. Yes, I did. I did vote against it, and—

Mr. Ron Liepert: Your colleagues did not.

Mr. Francesco Sorbara: I did vote against it for the reasons—

The Chair: Mr. Sorbara, you have the floor.

Mr. Francesco Sorbara: On that level, I've always believed in a tax system that is simpler and more efficient, but obviously I do wish to acknowledge Mr. May's work on this issue. It's laudable, and we all support increasing the number of Canadians taking CPR. In my personal view, this is just not the best means to do that.

I'll leave it at that.

The Chair: All those in favour—

Mr. Ron Liepert: We want a recorded vote.

The Chair: We will have a recorded vote, Madam Clerk.

(Motion agreed to: yeas 5; nays 4)

The Chair: The motion is carried.

Go ahead, Mr. Dusseault.

[*Translation*]

Mr. Pierre-Luc Dusseault: Since the motion has just been agreed to, I suppose the House will have to ratify it.

Could the clerk inform us on that point?

The Clerk: As the motion has carried, the report the committee tables in the House will have to include the text of the motion. Then—

Mr. Pierre-Luc Dusseault: The report will have to be adopted?

The Clerk: That is correct, and it will be debated in the House.

[*English*]

The Chair: Do we need a motion, though, to report it to the House?

The Clerk: I believe it happens automatically.

The Chair: It happens automatically. Okay, it's understood. If it was clause by clause, I know we need a motion to report it to the House. It's understood, correct? Okay.

Mr. Albas, you have two motions, I believe.

Mr. Dan Albas: Yes. Thank you, Mr. Chair.

I tried to get this to the clerk earlier. Unfortunately, just due to the nature of it, I'm going to ask for members' patience. We have a number of slots, two specifically, that have been opened up, which are the 22nd and the 20th, I believe. Pardon me; it's March 20 and March 22. Sorry.

One of the motions would be:

That on March 20, 2017 the Standing Committee on Finance study the Department of Finance report "Update of Long-Term Economic and Fiscal Projections" and report its findings back to the House of Commons.

Again, because there would be some involvement in terms of inviting guests, and to make use of that time, I would hope we would be able to expedite this motion.

The second motion is:

That on March 22, 2017 the Standing Committee on Finance conduct a hearing to study the potential impacts of proposed changes by the Canadian Securities Administrators to Best Interest Standard, Banning Embedded Compensation and Targeted Reforms on Financial Advisors, including on consumers, and report its findings back to the House of Commons.

Mr. Chair, the financial advisers have grave concerns about some regulations that are coming up and their impact on Canadians' ability to access quality financial advice, which will have an impact on their ability to save money for a house or invest money for their long-term prosperity.

Both of these, I think, are timely. Both of them I think would just involve one day of study. From speaking to a few people in my area, particularly on the financial adviser side, I know there are some great concerns with these regulations, and I think an airing of it here at this committee would allow the issues to come out and the public to know a little bit more about the issues at stake, particularly their impact on consumers.

• (1730)

The Chair: We'll have to deal with them one at a time, Dan, if we could.

The first motion on the floor is the proposal to hold a hearing on March 20 on the update of the long-term economic and fiscal projections.

Is there any discussion on that? I see none.

All those in favour of holding that hearing on March 20th?

Mr. Ron Liepert: I would like a recorded vote.

The Chair: A recorded vote has been asked for, Madam Clerk.

(Motion negated: nays 5; yeas 4)

The Chair: The motion is lost.

Now the motion is before you to, on March 22, “conduct a hearing to study the potential impacts of proposed changes by the Canadian Securities Administrators to Best Interest Standard, Banning Embedded Compensation and Targeted Reforms on Financial Advisors, including on consumers, and report its findings back to the House of Commons.”

Dan, do you want to add further?

Mr. Dan Albas: Yes, I would just ask members to consider this is a very important issue not only for the general Canadian public but for people who work in financial advice right across the country. This would be a great way for us to bring the issue forward.

The motion is neutral. It just says there's an issue happening that may affect consumers' ability to access quality financial advice and that we should give that a fair hearing.

The Chair: The other one was easy enough in terms of witnesses, but who would you be suggesting for witnesses on this motion?

Mr. Dan Albas: There are groups like Advocis that would probably want to come in. Probably, as it is something that's being pushed forward by the Canadian Securities Administrators, it might be good to hear from them as well, and perhaps there are finance

department officials who would like to give their opinions on what these regulations mean.

Obviously we've seen a lot of good work in the last few years in the area of financial literacy. As well, the government talks about the importance of pensions and long-term security for Canadians, and a big part of that is financial advice.

The Chair: Is there any further discussion on this motion?

Do you want a recorded vote?

Mr. Ron Liepert: We would like a recorded vote.

The Chair: We will have a recorded vote, Madam Clerk.

(Motion negatived: nays 5; yeas 4)

The Chair: The motion is lost.

All right, we need a minute to go in camera to give the analysts direction on the housing study. I will ask people who are not assistants to committee members or people who are supposed to be here to leave the room, and we'll go in camera. This should only take 10 minutes.

[Proceedings continue in camera]

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