

**RNAO 2023 Federal
Pre-budget
Submission**

Feb. 10, 2023



The Registered Nurses' Association of Ontario (RNAO) represents more than 50,000 registered nurses (RN), nurse practitioners (NP) and nursing students across Ontario. For nearly a century, the association has advocated for changes that improve people's health. RNAO welcomes the opportunity to present the views of Ontario's nurses concerning Canada's spending priorities.

Introduction

The federal government offer of increased health care funding transfers for provinces and territories is welcomed by the Registered Nurses' Association of Ontario (RNAO). It serves as a much-needed lifeline for the country's ailing health system. It is, however, insufficient. While the health care priorities of each province and territory may vary, there are health care issues that are common to all subnational jurisdictions. The health human resource crisis – and the nursing crisis, in particular - is a national crisis. As evidenced by the pandemic, long-term care across Canada is underfunded and understaffed. Mental health and substance use issues span the country and the overdose crisis is a longstanding and escalating national public health crisis that needs to be addressed urgently. Targets set in Health Accords yesteryear – such as those relating to primary and home care – have yet to be met.

Federal leadership over and investment in health care has never been more imperative and additional federal funding is still needed. Our provinces and territories are struggling to cope with a steep rise in health-care delivery costs – driven largely by increasing inflation and by a growing and aging population. RNAO is gravely concerned that some provinces, including Ontario, are turning to for-profit health providers for misguided “solutions” that undermine the spirit and letter of the Canada Health Act and the safe, timely provision of health care. Leveraging federal transfers, this can be and must be stopped, immediately.

As a nursing association, we are also painfully aware of the toll that the COVID-19 pandemic has taken on front-line health workers – particularly nurses. Across Canada, our profession struggles to keep enough nurses in the workforce to avoid a workload tipping point. The federal government must play its role in health human resource planning to ensure a sustainable national health care system. We expect that the forthcoming bilateral agreement with Ontario will focus considerable resources on health human resource retention and recruitment and, particularly, Ontario's nursing crisis. Ontario has the lowest RN/population ratio in the country and is dangerously understaffed across all sectors - in long-term care, especially.

As the pandemic ebbs, it is imperative that our “new normal” ensure a just recovery for all, particularly our most vulnerable. The economic and health effects of the pandemic, exacerbated by recent surges in inflation and housing prices across Canada, continue to be borne disproportionately by low-income, underhoused, homeless and racialized groups of the population.

Health systems across Canada – and Canadians themselves – are struggling. Federal government action is needed to help lead the way out of these post-pandemic challenges and to establish true medicare for all.

It will be important to move decisively on all areas in the supply and confidence agreement between the government and the NDP – as a start. That agreement included expansions of: medicare; housing and child care; climate action and green jobs; paid sick leave for federal workers; support for Indigenous communities; tax fairness; and ease of voting in federal elections.

RNAO proposes that the government focus efforts and resources on five policy areas: nursing, health care, social determinants of health, environmental determinants of health and fiscal capacity.

Specifically, we urge you to consider the following recommendations:

Recommendation #	Recommendation Summary
1. Health care	
1.1 Increased federal transfers	Immediately increase the federal share of total government health care expenditures to 35 per cent, with strings attached to uphold the Canada Health Act. Expedite progress on team-based primary care, surgical backlogs and other national priorities. Transfer agreements to embed evidence-based, publicly-reported and annual accountability measures.
1.2 Expansion of medicare	Establish national programs to cover three core areas currently missing from our medicare system: pharmacare, dental care and home care.
1.3 Long-term care national standards	Incorporate an evidence-based role for nurse practitioners into national long-term care (LTC) standards and embed best practice guidelines in standards and electronic medical records to ensure evidence-based measurements and targets. Make the standards mandatory and tied to transfers.
1.4 Mental health and substance use	Expedite, fund and support national standards for mental health and substance use and decriminalize simple possession of illicit drugs.
2. Nursing	
2.1 A national nursing human resources strategy	Create a pan-Canadian health workforce agency and develop a rolling 10-year health human resources plan using evidence-based measurements and targets. Annually update and publicly report outcomes and plan revisions.
2.2 Canada’s Chief Nursing Officer and provincial and territorial Chief Nurses	Elevate Canada’s Chief Nursing Officer role to a permanent Assistant Deputy Minister of Health position.
3. Social determinants of health	
3.1 Truth and reconciliation	Implement the Truth and Reconciliation Commission’s calls to action and the calls for justice made by the National Inquiry into the Missing and Murdered Indigenous Women and Girls.

3.2 Housing	Implement housing strategies for Indigenous urban, rural and northern communities and a clear strategy to end chronic homelessness; adjust the National Housing Strategy to add at least 350,000 units of deeply affordable units over 10 years, and take steps toward progressively realizing the right to housing.
3.3 Income protection	Ensure that federal income protection provisions support health and dignity.
4. Environmental determinants of health	
4.1 Climate, a green recovery and biodiversity	Ensure prompt and sustained action to meet international climate and biodiversity commitments.
4.2 Clean water	Ensure all communities have access to safe drinking water as a matter of the highest urgency.
5. Fiscal capacity	Generate sufficient revenue to pay for the services necessary to deliver a healthy society and a healthy environment, and to ensure that the balance of payments is sustainable.

Recommendations

1. Health care

1.1 Increase federal transfers

While RNAO welcomed the increase in health transfers proposed by the federal government on Feb. 7, we continue to call for an immediate increase to 35 per cent of total government health care expenditures with the condition that funding be earmarked to address Canada’s serious nursing crisis and other national health-care priorities. This increase is needed to address existing challenges such as the nursing crisis, long-term care, home care and mental health and substance use supports as well as longstanding and now deteriorating conditions addressed by previous health accords, such as access to primary care. Targets set out in the 2004 Health Accord for access to team-based primary care remain unmet, although solutions remain ready at hand for immediate implementation. In Ontario, for example, a growing contingent of nurse practitioners are keen to meet primary care needs through nurse practitioner-led clinics (NPLC).

With a bilateral agreement between the federal government and Ontario yet to be announced, we urge the federal government to ensure that such agreement:

- secures the principles of the Canada Health Act, ensuring transfers do not support for-profit health care in Ontario or, in any way, support provincial spending on for-profit health care;

- ensures that federal funding is in addition to, and does not replace, existing provincial budgetary commitments;
- ensures that provincial spending commitments are met using provincial funding;
- specifies and measures, and requires public reporting of, outcomes using evidence-based standards; and,
- incorporates mechanisms to hold all parties to the agreement accountable to its terms.

Recommendations:

- Increase federal transfers to provinces and territories to 35 per cent of total government health care spending, with strings attached.
- Target at least 10 per cent of this increase to retention and recruitment initiatives to combat the nursing crisis, with strings attached to ensure accountability for expenditures and ensure that bilateral agreements address evidence-based HHR shortages particular to the jurisdiction.
- Provide targeted funding to expedite the implementation of team-based primary care, including nurse practitioner-led clinics, community health centres, family health teams and aboriginal health access centres.
- Contingent on provincial governments withdrawing plans to use for-profit services and facilities, provide targeted funding to support the elimination of COVID-related surgical, treatment and diagnostic backlogs by ensuring that publicly-funded, not-for-profit hospitals have the resources to:
 - Maintain availability of operating rooms, step-down units and diagnostic facilities and equipment twenty-four hours per day, seven days per week; and,
 - Provide the necessary staff to make these facilities and services functional and safe.

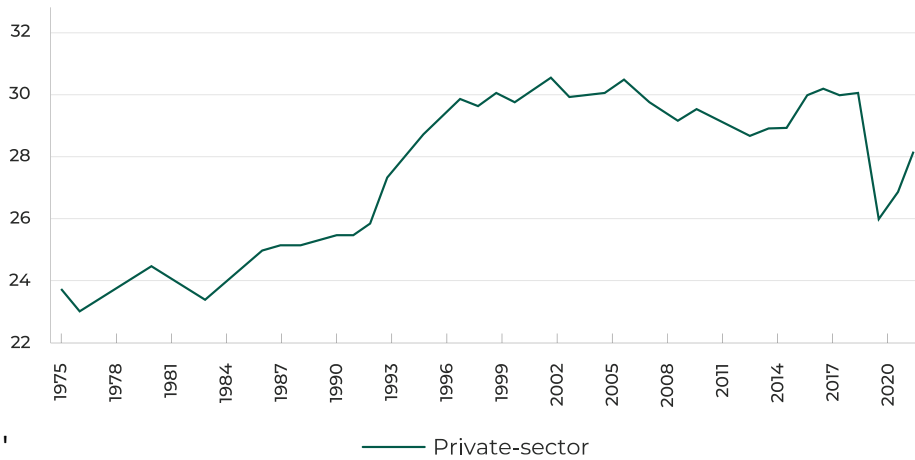
1.2 Expansion of medicare

Medicare is one of the defining achievements of Canada. It has made medical care freely available to all Canadians, whatever their incomes or status.

However, because the Canada Health Act only covers hospital and medical services, health-care coverage remains uneven across the country. Each province and territory provides different levels of coverage in areas such as long-term care, home care, pharmacare, physiotherapy and dental care.

And, as care moves increasingly away from hospitals, it moves towards areas not protected by the Canada Health Act, meaning less or no public coverage depending upon the service.

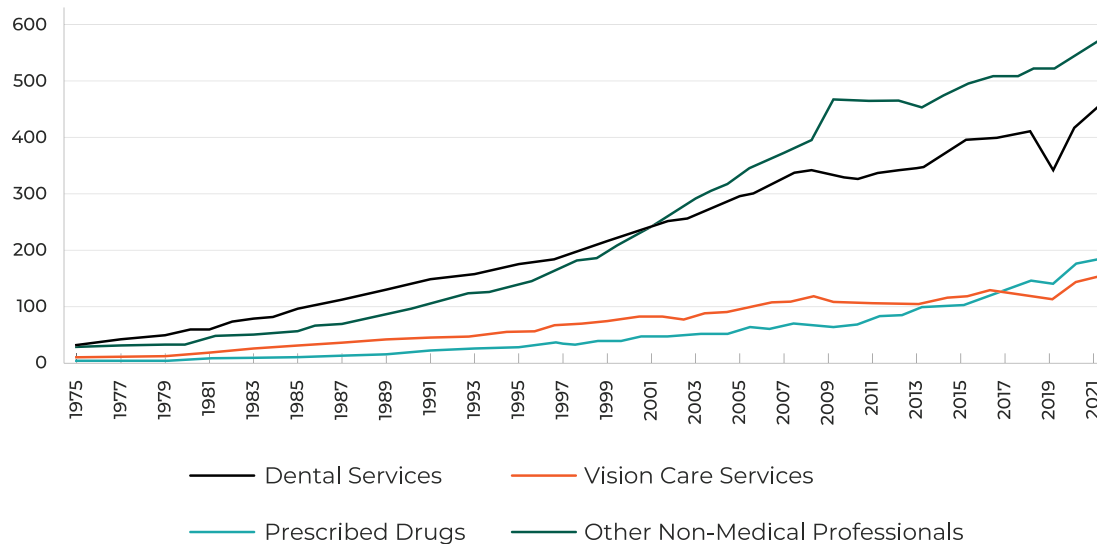
Private-sector percentage share of Canadian health expenditures



The data in this table¹ shows that private sector spending has been increasing steadily, peaking at 30.1 per cent of total Canadian health spending in 2019. While massive federal pandemic health expenditures did lead to a reduction of the private share in 2020, this trend is reversing as pandemic-related spending falls.

Private per capita expenditures have grown particularly quickly for prescription drugs and dental care.

Selected per capita private health expenditures in Canada



This forces very difficult choices on countless Canadians who do not have private health coverage through their work and cannot afford to obtain their own. And, it leaves many Canadians on low

incomes – those who simply do not have the money or credit needed to pay out of pocket – without access to the prescriptions or dental care they need to stay healthy.

The federal government must play a key role in filling these gaps and ensuring equal access to health-care coverage across Canada by establishing national programs to cover three core areas currently missing from our medicare system:

RNAO applauds the intent behind the [Liberal-NDP Supply and Confidence Agreement](#), entered into on March 22, 2022 (Supply and Confidence Agreement). This agreement aims to address dental coverage and pharmacare needs for a wide range of Canadians.².

Yet more is needed – and needed now. RNAO urges the government to build an even more robust national and truly universal medicare plan, beyond the steps already outlined in the Supply and Confidence Agreement. This will be a triple win: it will give all Canadians guaranteed access to medically necessary drugs, deliver a net saving of billions of dollars to Canadians, and give a huge competitive advantage to Canadian employers who would not have to carry the cost of drug or full dental insurance for their workers.^{3 4 5 6}

The following gaps in our existing medicare system need to be addressed to meet the health and wellness needs of Canadians, regardless of where they live:

1. **Universal pharmacare:** There is broad public support for pharmacare – 86 per cent of Canadians support universal access to prescription drugs.⁷ But, about 56.1 per cent of prescription drug expenditures in Canada are still private.⁸
2. **Universal dental care:** Virtually all dental care – 94.6 per cent – is privately paid. Any existing provincial essential dental care schemes target a very limited number of people. This leaves many Canadians with poor oral health – and at risk of infections or other complications that require emergency department intervention – because they cannot afford to see a dentist.
3. **Home care:** At present, provincial health plan coverage for home care is limited and rationed on the basis of assessed need. More investment in public home care can help keep people out of congregate settings like hospitals and nursing homes. Many health care needs can be better met at home, preserving dignity and making sure that those who do need an institutional level of care can access it without long waits or undue expense.

Recommendations:

- Expedite implementation of the pharmacare provisions of the Supply and Confidence Agreement so that a full, universal pharmacare program is in place by June 2025. Ensure the program covers all medically-necessary drugs at no cost to Canadians, guided by the principles of the Canada Health Act (public administration, comprehensiveness, universality, portability and accessibility).

- Expedite implementation of the dental care provisions of the Supply and Confidence Agreement to cover all essential dental care services for qualified people before 2025, and then expand that program to cover the rest of the population.
- Establish a national home care program that enables people to receive in their homes a full basket of services that would be more efficiently and effectively delivered in home settings.

1.3 Long-term care national standards

RNAO continues to urge that the National Standard of Care for long-term care (LTC) services be tied to transfers and made mandatory. While the standards released on Jan. 31, 2023 recognize the need for a minimum of 4.1 hours of direct care per day and the evidentiary support for skill mix based on resident needs, they fall short of setting out minimum staffing ratios to provide quality care. RNAO's Nursing Home Basic Care Guarantee (NHBCG), based on evidence from a compilation of 35 reports related to staffing and funding models in long-term care and adopted by Ontario's Long-Term Care COVID-19 Commission, points to an evidence-based formula for skill mix. Notably, that evidence, and subsequent experience through the pandemic, points to an important role for nurse practitioners (NP) in providing quality, compassionate long-term care in Canada's nursing homes.

The implementation of more robust national LTC standards would be welcome priorities in many, if not all, jurisdictions across the country.

Recommendations:

- Set a national standard of a minimum of four worked hours of direct nursing and personal care per resident, per day, including a minimum of 48 minutes of registered nurse (RN) care, 60 minutes of licensed practical nurse/registered practical nurse care and 132 minutes of personal care provider/personal support worker care.
- Set a national standard of a minimum average of one infection prevention and control (IPAC) nurse per 120 residents.
- Set a national standard of a minimum of one NP per 120 residents.
- Negotiate agreements with the provinces and territories to make funding conditional on meeting the above standards and transitional targets.
- Embed evidence-based guidelines into the National Standard of Care and ensure such guidelines are embedded in electronic medical records of LTC residents across the country to enable measurement of outcomes.⁹

1.4 Mental health and substance use

Mental health and substance use are national health issues that have long suffered from inattention and under-resourcing. Rates of mental illness, and drug overdose deaths have unfortunately worsened throughout the COVID-19 pandemic, while Canada's opioid crisis has continued to surge.

The most recent data available to RNAO shows that between January and June 2022, 20 lives per day were lost to an opioid-related overdose – 97 per cent of these deaths were accidental, with 76 per cent of these deaths showing a presence of fentanyl. These thousands of preventable deaths are due to many factors, including an increasingly toxic supply and stigma associated with the criminalization of drug use.

Recommendations:

- Decriminalize simple possession of illicit substances.
- Expedite development of [national standards for mental health and substance use services](#) that, through consultation with Indigenous peoples, include Indigenous concepts of health, wellness, care and healing. Ensure that those national standards include enforceable:
 - evidence-based staffing levels and skill mix
 - service delivery times
 - harm reduction services including access to safer supply programs, supervised consumption sites and drug checking services

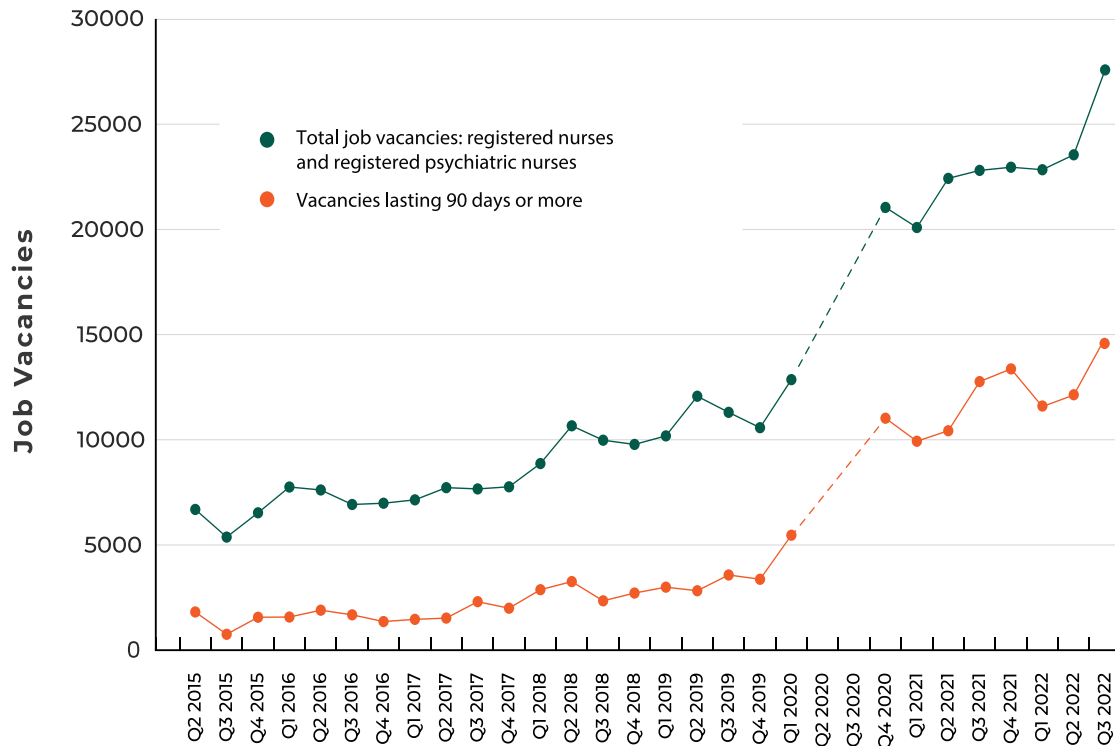
2. Nursing

2.1 A national health human resources strategy

The COVID-19 pandemic exposed the chronic understaffing of critical health care professions – especially nursing – across Canada, forcing the transfer of patients and health care workers between sub-national jurisdictions to alleviate staffing crises. Although RN-per-capita nursing ratios have been falling across the country for decades, benchmarked against the rest of Canada, Ontario has fared worse. RNAO estimates that Ontario would require 23,852 more RNs in the nursing workforce than it currently has, just to catch up with the rest of the country.¹⁰

RN understaffing has led to a full-blown national HHR crisis. A 2021 survey of Canadian nurses, conducted during the pandemic, concluded three quarters of respondents were burnt out, with elevated numbers indicating their intention to leave the nursing profession.¹¹ As of the third quarter of 2022, Canadian nursing job vacancies had risen by 161.1 per cent, much more than the 95 per cent rise in overall job vacancies across the economy¹².

Canada RN Job Vacancies



The impact of the pandemic on all health human resources (HHR) has shone a light on the dire need for comprehensive and publicly available pan-Canadian HHR workforce planning. Data collection from provinces and territories in the form of outcome and accountability measures embedded in federal transfer agreements is imperative. Such data must also be put to the service of health human resource planning by the federal government. The federal government must play a role in ensuring that the health human resources (HHR) needed are available to support existing and expanded health services.

Recommendations:

- As per recommendation under 1.1 above (“Increase federal transfer”), target at least 10 per cent of increased federal transfers to retention and recruitment initiatives to combat the nursing crisis, with strings attached to ensure accountability for expenditures and ensure that bilateral agreements address evidence-based HHR shortages particular to the jurisdiction. This Federal investment should be above and beyond the funds already committed by the provinces to address the nursing crisis.
- Create a pan-Canadian health workforce agency to:
 - collect comprehensive national health human resources data, create evidence-based tools for health workforce planning, and set minimum, evidence-based and enforceable standards for care (for example, nurse to patient ratios);
 - develop a ten-year rolling health human resources plan.

- Remove registration-related barriers under federal jurisdiction for internationally-educated health professionals who are already in Canada.
- Facilitate national credentialing of health professionals.
- Support equitable and internationally-competitive compensation for health professionals across the country to support retention of health human resources within Canada.

2.3 Canada’s Chief Nursing Officer

On Feb. 1, 2022, RNAO applauded the government of Canada for reinstating the position of a federal Chief Nursing Officer (CNO) to recognize the contributions of nurses and increase their input in decisions affecting our health-care system. However, at present the Chief Nursing Officer position has been limited to a two-year assignment with the possibility of extension.

Recommendations:

- Elevate the Chief Nursing Officer of Canada role to a permanent Assistant Deputy Minister of Health position to advise the Department of Health on a broad range of health system issues, including nursing, health care and social and environmental determinants of health.
- Provide financial support for this office to establish a network of provincial and territorial chief nursing officers.

3. Social determinants of health

3.1 Truth and reconciliation

The colonization of this land has taken from Indigenous Peoples their traditional ways of life and knowing. Many communities were forcibly removed from their traditional territories through policies and institutions such as the residential school system. They ended up placed or staying in regions that were not economically viable, and where services were difficult to access.

And true reconciliation has yet to take place. Notably, the 2022 federal budget provided **no funding** for the implementation of the 231 calls for justice outlined in the final report of the National Inquiry into Missing and Murdered Indigenous Women and Girls¹³. Yet, murders of Indigenous women, girls and 2SLGBTQIA+ people continue. One of the most prominent weaknesses in the 2022 budget was the lack of support directed toward Indigenous communities to search residential school sites to recover unmarked graves¹⁴. This not only demonstrates a lack of remembrance and respect, but also impacts the wellbeing of residential school survivors, their descendants and their communities.

Recommendations:

- Implement with urgency and consistent with the principles of reconciliation the Truth and Reconciliation Commission’s calls to action and the calls for justice made by the National Inquiry into the Missing and Murdered Indigenous Women and Girls. And, specifically, ensure that there is continuing and sufficient funding for the implementation of The Truth and Reconciliation Commission's Calls to Action 74 to 76 – that is, funding dedicated to:
 - locating, documenting, maintaining and commemorating burial sites associated with former residential schools, and
 - responding to family wishes to commemorate or memorialize their losses and the children's final resting places.

- Provide the funding and resources needed to address the social, economic and health challenges identified by Indigenous communities and flowing from long-standing and ongoing discriminatory practices including:
 - access to health care by increasing the number of RNs and NPs serving Indigenous communities, ensuring **at minimum** one NP per community,
 - education,
 - adequate housing, and
 - clean water on reserve and in isolated Indigenous communities.

3.2 Housing

Housing is a fundamental determinant of health and, importantly, a defence against the pandemic. Yet, a lack of supply and affordability, along with chronic homelessness, continue to remain as key housing issues for Canadians. An estimated 35,000 Canadians are homeless on any given night, and 1.7 million more live in spaces that are either unaffordable, overcrowded or in need of major repairs.

Illnesses and deaths arising from homelessness or inadequate housing are unacceptable; they are also unnecessary and costly. In November 2022, the Office of the Auditor General released its report on Chronic Homelessness, which identified some large gaps with Canada’s commitment to eliminate chronic homelessness by 50 per cent in 2027–28, and in the National Housing Strategy.

The housing deficit cannot be solved overnight, but our government must act with extreme urgency given the risk to so many Canadians’ health and lives. RNAO endorses the [Vote Housing Campaign action plan of the Canadian Alliance to End Homelessness \(CAEH\)](#) as well as that organization’s new proposal for a homelessness prevention and housing benefit.

Recommendations:

- Implement an urban, rural and northern Indigenous housing strategy with dedicated funding, specific recommendations and Indigenous-led governance

- Develop a clear strategy with timelines and targets for ending chronic homelessness, including as part of that strategy:
 - a homelessness prevention and housing benefit in line with CAEH’s recent proposal¹⁵, to provide immediate rental relief to up to 385,000 households at imminent risk of homelessness and help over 50,000 people leave homelessness, and
 - an expanded Reaching Home program with funding dedicated to support municipal leaders develop housing focused (Housing First) responses to encampments.
- Implement an urban, rural and northern Indigenous housing strategy with dedicated funding, specific recommendations and Indigenous-led governance Build and operate a minimum of 50,000 supportive housing units over ten years.
- Adjust the National Housing Strategy to include the addition of at least 350,000 units of deeply affordable non-market, co-op and non-profit housing over 10 years.
- Commit to progressively realizing the right to housing, including curtailing the impact of financialization of rental housing, addressing the unique needs of equity seeking communities in the National Housing Strategy, and ensuring people with lived expertise of housing need, insecurity and homelessness are engaged in all levels of policy development and implementation.

3.3 Income protection

Income for all Canadians, including those with a disability, is a social determinant of health. Canadians have the right to earn a livable wage, and those living with a disability have the right to support that allows them to cover their basic costs of living, and does not leave them below the poverty line.

But record-high inflation rates over the past year have caused more Canadians than ever to struggle to make ends meet – especially those on fixed or precarious incomes or with jobs that only pay minimum wage. And, it’s predicted that inflation will lead to even higher prices in the coming year. For example, food prices could rise as much as seven per cent by mid-2023¹⁶.

A federal disability benefit is desperately needed to top up very low provincial disability support amounts. People with disabilities represent 41 per cent of the population living below the poverty line in Canada. Without federal support, they and their dependents are at a risk of levels of malnutrition and other serious health consequences unprecedented in this century.

Minimum-wage federal workers are at similar risk – particularly if illness forces them to take significant time off work. The COVID-19 pandemic highlighted how important paid sick days are for all employees – no Canadian should be forced to choose whether to go to work in order to provide for their family, or stay home, get well and avoid transmitting illnesses to coworkers when sick. Amendments in December 2022 to the Canada Labour Code to provide all federal employees with up to 10 paid sick days a year are

a start, but fail to address the issue that additional days will be required should a major flu virus or another pandemic occur.

Recommendations:

3.3.1 Federal minimum wage

- Immediately raise federal minimum wage from the current \$15.50 to \$18.15 per hour, indexed annually to inflation

3.3.2 Sick days

- Amend the Canada Labour Code so that all federal workers are entitled to an additional 14 paid sick days during a public health emergency, over and above the current 10-day entitlement.

3.3.3. Federal disability benefits (Bill C-22)

- Ensure that Bill C-22 and the accompanying regulations provide a disability benefit sufficient to lift every Canadian out of poverty.

4. Environmental determinants of health

4.1 Climate change, a green recovery and biodiversity

Climate change and a green recovery

Climate change is a global problem. We are already seeing the effects of climate change in Canada: floods, wildfires and heavy resulting pollution, droughts, severe storms, extreme heat events and weather extremes, and thawing of the permafrost.

For Canada to do its share to limit global temperature rises to 1.5°C, it is estimated that we must target a 60 per cent reduction in GHG emissions by 2030¹⁷. The 2022 Supply and Confidence Agreement has identified several climate change actions as a priority, including reducing emissions to net-zero by 2050, facilitating transitions to “clean jobs,” developing a plan to phase out public financing of the fossil fuel sector and creating home energy efficiency programs¹⁸.

RNAO urges prompt and sustained action on these commitments and on creating a comprehensive GHG reduction strategy.

Biodiversity

In December 2022, Canada helped steer international participants in the Conference of the Parties (COP15) at the United Nations Convention on Biological Diversity toward committing to protecting 30 per cent of land and water by 2030¹⁹. As part of Canada’s own commitment, the federal government

pledged up to \$800 million for Indigenous-led conservation initiatives. RNAO urges prompt and sustained action on all federal government undertakings made at COP15.

Recommendations:

Consistent with the Supply and Confidence Agreement and with Canada's commitments at COP15,

- Establish a carbon budget and much more ambitious greenhouse gas emission targets consistent with current scientific evidence and with Canada's fair share of a 60 per cent reduction in greenhouse gases by 2030.
- Strengthen the national carbon pricing regime.
- Eliminate fossil fuel subsidies, which encourage more pollution and more GHG emissions, and engage a just transition for workers in dying industries.
- Substantially increase investments in green infrastructure, in home energy efficiency, and in public transit and active transportation.
- Move promptly forward with strong just transition legislation.
- Move expeditiously to meet and exceed Canada's goal of protecting 30 per cent of land and water before 2030.

4.2 Clean water

As of Jan. 5, 2023, there were 33 long-term drinking water advisories in 29 First Nations communities across Canada. The oldest advisory has been in place at Neskantaga in Ontario since Feb. 1, 1995, almost 28 years ago. All communities must be given access to safe drinking water as a matter of the highest urgency.

Canada has ratified numerous treaties in several contexts which oblige us to provide of drinking water and sanitation²⁰. In June 2021, Canada gave royal assent to the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). This requires the federal government to develop an action plan to address all provisions in UNDRIP, including [Article 25](#) and [Article 32](#) which are relevant to access to and supply of water.

Recommendation:

Ensure safe, clean drinking water for all Canadians, and invest sufficient funds to eliminate all water advisories in Canada – particularly in First Nations territories.

5.0 Fiscal capacity

Taxes are essential to pay for the services required to maintain a healthy society: health services, education, safe housing, income support, social services, sanitation and environmental protection. We know that when there is more equal access to income and essential services, everyone's health improves.

We note that governments have cut corporate taxes substantially: the federal corporate tax rate fell from about 38 per cent in 1986 to 15 per cent by 2012.²¹ More than a decade later, the corporate tax rate remains at 15 per cent²² – yet with a fall in business investment over the past two decades, and not the rise that might have been expected^{23 24}. Another foregone revenue source is wealth – Canada is one of the few G20 countries without a wealth tax²⁵.

The Supply and Confidence Agreement undertook to increase taxes on financial institutions and to implement a beneficial corporate ownership registry that is publicly accessible; the latter measure was proposed in Canada’s 2022 budget²⁶.

And, polluters should be made to pay for the cost of their pollution. The government must ramp up efforts to accomplish this as a matter of fairness.

Recommendations:

- Generate sufficient revenue to pay for the services necessary to deliver a healthy society and a healthy environment, and to ensure that the balance of payments is sustainable.
- Ensure that all people and corporations pay their fair share of taxes, by:
 - implementing an annual wealth tax,
 - making more progress on reversing corporate tax cuts,
 - investing more resources in fighting tax avoidance and tax evasion,
 - expediting implementation of the promised beneficial ownership registry of corporations,
 - applying the GST to imports of digital services, including advertising,
 - closing tax loopholes such as stock option tax deductions, low inclusion rates for capital gains and excessive dividend tax credits, and
 - closing legal loopholes that allow the use of tax havens overseas and enforce the illegal use of those havens.
- Impose user fees on any activity that damages the environment.
- Stop providing fossil fuel subsidies.

¹ Canadian Institute for Health Information. (2022). *National Health Expenditure Trends, 2022: Data Tables — Series A*. Table A.2.2 Percentage distribution of total health expenditure by source of finance, Canada, 1975 to 2022. <https://www.cihi.ca/en/national-health-expenditure-trends>.

² This agreement has already implemented an interim dental benefit for children under the age of 12. Other stated aims: extending partial or full dental coverage to families with annual incomes less than \$90,000, implementing pharmacare coverage legislation by the end of 2023, and developing a national formulary with a bulk purchasing

plan by mid-2025. For fuller details, see the Prime Minister's Office press release of March 22, 2023, *Delivering for Canadians Now*, at <https://pm.gc.ca/en/news/news-releases/2022/03/22/delivering-canadians-now>.

³ Registered Nurses' Association of Ontario. (2018). *RNAO Submission to the Advisory Council on the Implementation of National Pharmacare*. https://rnao.ca/sites/rnao-ca/files/RNAO_submission_on_a_National_Pharmacare_Program_final_2018_1.pdf

⁴ Registered Nurses' Association of Ontario. (2019). *Universal Pharmacare*. https://rnao.ca/sites/rnao-ca/files/Pharmacare_QPD_2019_Final_Public.pdf

⁵ Canadian Health Coalition. (n.d.). *The Economic Benefits of Public Universal Pharmacare*. <http://www.healthcoalition.ca/wp-content/uploads/2019/02/The-Economic-Benefits-of-Public-Universal-Pharmacare.pdf>

⁶ Butler, M. (2017). *A Prescription for Better Medicine: How universal pharmacare would give Canada an economic advantage*. Council of Canadians. <https://canadians.org/sites/default/files/publications/reportpharmacare-0417.pdf>

⁷ Angus Reid Institute. (2020). *Access for all: Near universal support for a pharmacare plan covering Canadians' prescription drug costs*. <http://angusreid.org/pharmacare-2020/>.

⁸ 62% of total drug expenditures are private, since 100% of non-prescription drugs are privately paid for. Canadian Institute for Health Information. (2021). *National Health Expenditures 1975-2022*. November 3. Table A.3.2.1 Private-sector health expenditure by use of funds, in millions of current dollars, Canada, 1975 to 2022 and Table A.3.1.1 Total health expenditure by use of funds, in millions of current dollars, Canada, 1975 to 2022. Data available from <https://www.cihi.ca/en/national-health-expenditure-trends>.

⁹ <https://rnao.ca/bpg/implementation/clinicalpathways>

¹⁰ RNAO calculations from Canadian Institute for Health Information. (2022). *Registered Nurses*. November 17. Data at <https://www.cihi.ca/en/registered-nurses>.

¹¹ Registered Nurses' Association of Ontario. (2022). *Nursing Through Crisis: A Comparative Perspective*. <https://rnao.ca/sites/default/files/2022-05/Nursing%20Through%20Crisis%20-%20A%20Comparative%20Analysis%202022.pdf>.

¹² Statistics Canada. (2022). *Job vacancies and average offered hourly wage by occupation (broad occupational category), quarterly, unadjusted for seasonality. Table: 14-10-0356-01 (formerly CANSIM 285-0003). Release date: 2022-12-19*. <https://www150.statcan.gc.ca/t1/tbl1/en/cv.action?pid=1410035601>.

¹³ Needham, F. (April 12, 2022). *NWAC says budget falls short when it comes to missing and murdered Indigenous women and girls*. Native Women's Association of Canada. <https://www.aptnnews.ca/national-news/nwac-says-budget-falls-short-when-it-comes-to-missing-and-murdered-indigenous-women-and-girls/>

¹⁴ Benson, R. (July 14, 2022). *A long way from reconciliation: budget 2022 misses the mark in the search for unmarked graves*. Counterpoint. <https://cupe.ca/long-way-reconciliation-budget-2022-misses-mark-search-unmarked-graves>

¹⁵ Pomeroy, S. (2023). *Responding to a new wave of homelessness: Proposal of a Homelessness Prevention & Housing Benefit* Canadian Alliance to End Homelessness. <https://caeh.ca/wp-content/uploads/Homelessness-Prevention-and-Housing-Benefit-Policy-Whitepaper-CAEH.pdf>

¹⁶ Dalhousie University, University of Guelph, University of Saskatchewan and University of British Columbia. *Canada's Food Price Report 2023*. (2023). <https://www.dal.ca/sites/agri-food/research/canada-s-food-price-report-2023.html>

¹⁷ Climate Action Network. (2019). *Getting Real About Canada's Climate Plan*. https://climateactionnetwork.ca/wp-content/uploads/2019/06/CAN-RAC_ClimatePlanExpectations_EN-1.pdf

¹⁸ Government of Canada. Media release "Delivering for Canadians Now". March 22, 2022. <https://pm.gc.ca/en/news/news-releases/2022/03/22/delivering-canadians-now>

¹⁹ Canada. (2022). *Canada helps lead the world to agreement on the monumental Kunming-Montréal Global Biodiversity Framework*. December 20, 2022. <https://www.canada.ca/en/environment-climate-change/news/2022/12/canada-helps-lead-the-world-to-agreement-on-the-monumental-kunming-montreal-global-biodiversity-framework.html>.

²⁰ These treaties include the International Covenant on Economic, Social and Cultural Rights, the Convention on the Elimination of All Forms of Discrimination against Women, the Convention on the Rights of the Child, the Convention on the Rights of Persons with Disabilities, and the International Covenant on Civil and Political Rights.

²¹ Bird, R.M. and Wilson, T.A. (2016). *The Corporate Income Tax in Canada: Does its Past Foretell its Future?* University of Calgary School of Public Policy. Vol 9, Issue 38. December. <https://www.policyschool.ca/wp-content/uploads/2016/02/Corporate-Income-Tax-Bird-Wilson.pdf>

²² Canada. (2022). *Corporation Tax Rates*. May 12. <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/corporations/corporation-tax-rates.html>

²³ Cochrane, D.T. (2022). If we want Canada to recover economically, it's time to raise the corporate income tax rate. *Toronto Star*. April 22. <https://www.thestar.com/opinion/contributors/2022/04/22/if-we-want-canada-to-recover-economically-its-time-to-raise-the-corporate-income-tax-rate.html>.

²⁴ Canadians for Tax Fairness. (2020). *Corporate Income Tax Freedom Day*. January. https://www.taxfairness.ca/sites/default/files/resource/corporate_income_tax_freedom_report_2020.pdf

²⁵ Canadians for Tax Fairness. (2020). *Submission to the House of Commons Standing Committee on Finance: Pre-Budget Consultations for the 2021/22 Federal Budget*. <https://www.taxfairness.ca/sites/default/files/resource/canadiansfortaxfairness-e.pdf>

²⁶ Canada. (2022). *Annex 3: Legislative Measures*. April 7. <https://www.budget.canada.ca/2022/report-rapport/anx3-en.html>.