CLAC
better together

2020 ONTARIO BUDGET SUBMISSION

January 24, 2020

Submitted by Ian DeWaard,
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The Honourable Rod Phillips
Minister of Finance
c/o Budget Secretariat
Frost Building North, 3rd Floor
95 Grosvenor Street
Toronto, Ontario M7A 1Z1

Dear Minister,

Thank you for the opportunity to again participate in the pre-budget consultation process. CLAC has made submissions year over year and we are proud to give voice to the concerns of the members that we have the privilege to represent.

By way of background, CLAC is an independent trade union with over 15,000 members in Ontario. Our members work as nurses, personal support workers (PSWs), construction workers, volunteer firefighters, and in many other professions that support and build Ontario.

We believe this government is listening and taking decisive action to implement solutions to everyday worker problems. In 2019, this government introduced Reg. 368/19: Variable Benefits, which will provide more stable, low cost retirement income options for workers who participate in defined contribution pension plans. Also, as a result of the coming into force of Schedule 9 of Bill 66: Restoring Ontario's Competitiveness Act, we saw the restoration of fair and open tendering of public construction projects in cities like Hamilton, Sault Ste. Marie, and the Region of Waterloo. Already, our members are back to work in these regions and the affected municipalities are benefiting from an increased number of bidders and eligible workers, which in turn leads to market competitive costing.

For our pre-budget submission this year, we will focus on the crisis that front-line caregivers in the long term health care sector experience. We believe strongly that funding and staffing shortages can no longer be ignored. Without a solution, this government will struggle to fulfill its commitment to end hallway healthcare. Operators of these facilities are already unable to attract and retain qualified staff, and this is in advance of any of the 15,000 new beds that have been promised.

Please see over...

In our submission we also propose a modest tax credit for volunteer firefighters, fashioned on a model that has been adopted in most other provinces in Canada.

Thank you again for this opportunity and we hope that these recommendations will feature in the 2020 Ontario budget.

Sincerely,

Ian DeWaard
Ontario Director

Paul Wilson
Director of Research and Education

Michael Reid
Ontario Healthcare Coordinator

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1. Reduce redundant and unnecessary data collection and develop policies that require documentation by exception (for front-line caregivers) that limits daily charting to exceptional behaviours and activities. The mandate should be to reduce red tape and redirect the time saved to enhance resident care and health outcomes.

2. Introduce a regulation that would require long term care homes to provide technology to front-line workers that enables the optimal use of electronic charting systems and provide funding for same.

3. Mandate four hours of daily hands-on care per resident in long term care facilities across the province, and provide the funding to support it.

4. Convene a multistakeholder group with a mandate to determine what factors are impacting attraction and retention of workers in this sector and to develop strategies, practices, and policies that will attend to these challenges.

5. Increase the number of long term care beds to meet current and future long term care needs.

6. Eliminate the one percent cap on wages for workers at not-for-profit homes within the long term care sector.

7. Introduce PSW wage enhancement funding.

Volunteer Firefighters

8. Introduce a volunteer firefighter tax credit for volunteer firefighters.

LONG TERM CARE HAS PASSED A TIPPING POINT

When working conditions became unbearable, workers left, making conditions more unbearable, deepening the crisis.

Michael Reid, CLAC Ontario Healthcare Coordinator

Introduction

Long term care is a central pillar in Ontario's publicly-funded healthcare system. Long term care workers provide care for over 77,000 Ontario residents in 626 long term care facilities.[1]

Significant investments in homecare have changed who is admitted to long term care, yet these investments have not stemmed the tide of those requiring long term care, leaving the system struggling to provide care for the patients with the highest needs. There is a consensus among a wide variety of Ontario's long term care stakeholders that the long term care sector is experiencing severe strain and is now clearly in a state of crisis.

Workers Are Leaving When They Are Most Needed

Increasing the number of long term care beds is a critical component in this government's plan to eliminate hallway medicine. Clearly, the number of hospital beds filled by patients waiting for long term care is a key contributor to hospital congestion.[2] The rapidly increasing number of Ontario residents with dementia and other serious illnesses in people requiring long term care is putting additional strain on our healthcare system. The Ontario Long-Term Care Association has estimated that nearly 8,500 full-time additional care staff will be required to service the 15,000 beds, which are expected to be built in the next five years.[3] Given the worker shortage that already exists, the key questions are: where will these workers come from? And what can be done now to ensure that Ontario has the workers its needs to service these new beds?

Long term care workers experience low wages, work short on a daily basis, suffer violence and aggression from residents, and carry the distress, disappointment, and disillusionment that comes from being task-focussed rather than patient-centred.[4] Many long term care workers are leaving the sector as a result, and new workers are not replacing them fast enough to keep up with demand. A shortage of PSWs and nurses is

1 Auditor General of Ontario. 2019 Annual Report Volume 1, 3.05 "Food and Nutrition in Long-Term Care Homes," 16. www.auditor.on.ca/en/content/annualreports/arreports/en19/v1_305en19.pdf.

2 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 9.

3 Ontario Long-Term Care Association. "This is Long-Term Care, 2019," 8.

4 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 10-16.

already a reality. As the Ontario PSW Association has noted, "most care providing companies are engaged in a costly struggle to recruit and retain PSWs."[5] Rising demand from the homecare sector combined with PSWs exiting long term care has led to an even greater shortage of PSWs when and where they are needed most.[6]

Inadequate Staffing Levels Results in Inadequate Care

Ontario's long term care residents are also older, have higher acuity levels, and require more care than they did only five years ago.[7] These realities mean that each year the pressure on Ontario's already strained long term care sector increases. According to the Ontario Long-Term Care Association, over half of all long term care residents are over the age of 85, and there has been "a notable increase in the number of residents that are 95 years and older in the last five years."[8] In addition, 90 percent of residents have some form of cognitive impairment, and 86 percent need help with the activities of daily living.[9]

A recent Cardus study noted that "between 2011 and 2018, the number of Ontarians aged 75 and older increased by 20 percent, while the number of long term care beds in the province increased by only 0.8 percent."[10] The long term care sector has suffered from chronic underfunding that has not kept pace with Ontario's aging population. Ontario's per capita healthcare spending is the third lowest in the country.[11] Ontario spent $4.28 billion on healthcare in 2018, only seven percent of total healthcare spending.[12] This no doubt explains why no progress has been made to move the metric for new pressure ulcers (since

5 Ontario Personal Support Workers Association. "The Personal Support Worker in Ontario 2001–2017: An Occupation in Crisis." Cambridge, Ontario: Ontario Personal Support Workers Association, March 2019, 2. https://4fb5d6bf-32bd-43e7-82da-f0da7f451b7f.filesusr.com/ugd/207a84_1c5ff12ae0574bfda530c8d71dae4d19.pdf

6 T. Kiran, D. Wells, K. Okrainec, *et al.* "Patient and Caregiver Priorities in the Transition from Hospital to Home: Results from Province-Wide Group Concept Mapping." *BMJ Quality & Safety.* Published Online First: 05 January 2020. doi: 10.1136/bmjqs-2019-00999.

7 Ontario Long-Term Care Association. "This is Long-Term Care, 2019," 3–7; Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 7–9.

8 Ontario Long-Term Care Association. "This is Long-Term Care, 2019," 3.

9 Ontario Long-Term Care Association. "This is Long-Term Care, 2019," 3.

10 Brian Dijkema and Johanna Wolfert. "People Over Paperwork: Time, Dignity, and Other Labour Market Challenges for Ontario's Long-Term Care Workers," Hamilton, Ontario: Cardus, November 2019, 8. https://www.cardus.ca/research/work-economics/reports/people-over-paperwork/.

11 Canadian Institute for Health Information. "National Health Expenditure Trends, 1975 to 2019." Ottawa, ON: CIHI, 2019, 20. https://www.cihi.ca/sites/default/files/document/nhex-trends-narrative-report-2019-en-web.pdf.

12 Ontario Long-Term Care Association. "This is Long-Term Care, 2019." Toronto, Ontario: Ontario Long Term Care Association, April 2019, 13.

the resident was last assessed) from about three percent to the target of one percent of residents experiencing this potentially deadly condition.[13]

Seven Recommendations for Long Term Care

In response to these circumstances, CLAC, a union that represents 8,000 healthcare workers in Ontario—many of whom work in long term care—offers the government seven recommendations. If implemented, these changes would improve efficiency, effectiveness, and alleviate some of the strain on Ontario's long term care system. Such outcomes would raise both the quality and quantity of long term care resident care.

Reducing Red Tape

On the one hand, documentation is necessary for tracking, accountability, and caregiver communication. On the other hand, excessive (and sometimes redundant) documentation wastes precious time that could be devoted to hands-on resident care. A late 2019 study by Cardus has noted that "CLAC members regularly express their frustration at having to fill in redundant and excessive paperwork while struggling to meet the increasing demands of resident care."[14] The same study found that "the average PSW spent thirty-two minutes of his or her eight hour shift on documentation."[15] Furthermore, the Cardus study concluded that "trying to collect evermore data on long term care residents—is by no means certain to improve residents' quality of life."[16] Yet, despite these findings and conclusions, the continual introduction of more documentation is put forward as the means by which care can be improved.

Based on the available evidence, CLAC is convinced that long term care residents would be far better served by the elimination of unnecessary redundancy and red tape. Time saved could be redirected to hands on resident care. To achieve this objective, CLAC recommends that a "documentation by exception policy" be created and implemented for front-line long term care workers. This policy would require basic daily charting for care and high intensity charting for high intensity needs funding, but would limit the requirement to capture routine and normal behaviours and activities.

In addition, it is our experience that operators do not function at a common standard when it comes to the use of technology supports. CLAC recommends that all

13 Health Quality Ontario, Long-Term Care Home Residents with Pressure Ulcers. https://www.hqontario.ca/System-Performance/Long-Term-Care-Home-Performance/Pressure-Ulcers

14 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 22.

15 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 22.

16 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 21.

facilities be supported with direction and funding necessary to ensure that staff have devices/tablets and the necessary internet infrastructure to carry out charting functions while they work, rather than at fixed computer terminals.

After conducting its own time-use study, CLAC estimates that moving to a documentation system, as described above, would result in a savings of approximately nine minutes per resident per day.[17] This time should be redirected to front-line care. This increased resident care capacity would help to address the ever-increasing behavioural and natural challenges faced by an older long term care population who have more acute care needs.

Recommendations

1. Reduce redundant and unnecessary data collection and develop policies that require documentation by exception (for front-line caregivers) that limits daily charting to exceptional behaviours and activities. The mandate should be to reduce red tape and redirect the time saved to enhance resident care and health outcomes.

2. Introduce a regulation that would require long term care homes to provide technology to front-line workers that enables the optimal use of electronic charting systems and provide funding for same.

Increasing the Level of Hands-On Resident Care

For many years, long term care stakeholders have called on the government to mandate four hours of hands-on care daily for each long term care resident. In November 2017, the Ontario government promised to provide the necessary staffing to achieve an average of four hours of hands-on care for each long term care resident.[18] In 2018, Bill 13, the *Time to Care Act* was proposed and supported by all parties but never passed into law.

This failure to act has perpetuated serious consequences. Using Ontario government statistics, the Ontario Health Coalition has calculated that long term care residents received 2.71 hours of hands-on care in 2016, which was down from a peak of 3.02 hours in 2012.[19] This is the result of many years of funding cuts (when inflation is taken

17 This CLAC internal Time-Use study is discussed in detail in Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 22–24.

18 This promise was published in Ministry of Health and Long-Term Care. "Aging with Confidence: Ontario's Action Plan for Seniors." Toronto, Ontario: Ministry of Health and Long-Term Care, February 2018, 31. https://www.ontario.ca/page/aging-confidence-ontario-action-plan-seniors

19 Ontario Health Coalition. "Situation Critical: Planning, Access, Levels of Care and Violence in Ontario's Long-Term Care." Toronto, Ontario: Ontario Health Coalition, January 2019, 26. http://www.ontariohealthcoalition.ca/wp-content/uploads/FINAL-LTC-REPORT.pdf.

into account) and perhaps also indicates encroachment of non-nursing tasks into the nursing envelope. Certainly there have been increasing numbers of management staff to deal with increasing government reporting expectations, eliminating additional funding from hands-on care.

In 2019, Ontario's Financial Accounting Office reported that "for long term care homes, annual average expense growth increased from 2.2 percent during the 2011–12 to 2016–17 period to 3.2 percent in 2017–18 and 2018–19."[20] While the funding increase from 2017–2019 was a small step in the right direction, it did not make up for many previous years of chronic underfunding.

CLAC supports the legislative changes required to implement the four hours of hands-on care standard. CLAC also recognizes that other substantive changes are needed alongside legislative change to make the four hours of hands-on care standard a reality.

Mandating four hours of hands-on care will mean little without additional funding that facilitates an increase in long term care staffing levels.

Recommendation

3. Mandate four hours of daily hands-on care per resident in long term care facilities across the province, and provide the funding to support it.

Working Conditions Must Improve to Attract Workers Back to Long Term Care

Workers in long term care consistently report working short, struggling to provide adequate care, and excessive stress. Residents and their families often note the lack of staffing as an area of major concern.[21] According to some sources, the number of residents assigned to one daily staff member has risen to 12:1 when the ratio should be 1:6.[22] Reports of severe shortages have been in the news for many years, especially in rural areas and smaller communities. In 2014, for example, CBC reported that in

20 Ontario. Financial Accountability Office. "Ontario Health Sector. 2019 Updated Assessment of Ontario Health Spending." Toronto, Ontario: Financial Accountability Office, 2019, 1. https://www.fao-on.org/web/default/files/publications/Health%20Sector%20march%202019/Tech%20Presentation%20Health%20Update%202019.pdf. https://www.fao-on.org/web/default/files/publications/Health%20Sector%20march%202019/Tech%20Presentation%20Health%20Update%202019.pdf

21 For the facts about the administrative burden on LTC staff and the results of CLAC's Time-Use study see Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 17–23. See also, Ontario Long-Term Care Association. "Long-term care that works. For seniors. For Ontario," 1–6.

22 Unifor. "Caring in Crisis: Ontario's Long-Term Care PSW Shortage." December 2019. "Thunder Bay Roundtable, May 2018." n.p. https://www.unifor.org/sites/default/files/documents/document/final_psw_report.pdf.

Long Term Care Has Passed a Tipping Point

Minden, Ontario, some PSWs were left, at times, to care for up to 42 residents, while nurses said they are sometimes responsible for between 30 and 42 residents.[23]

More PSWs and nurses are needed in long term care. In 2018, for example, news reports highlighted the reality and impact of PSW shortages in Kitchener and the Ottawa region.[24] In the same year, a survey of Ontario long term care facilities by the Ontario Long-Term Care Association found that 80 percent of respondents struggled to fill shifts, and 90 percent reported that they struggled to recruit staff.[25]

These workplace challenges are exacerbated by stagnated wages and the demand for evermore and often unnecessary data collection, a responsibility that is pushed down onto front-line caregivers. All of this evidence underscores the fact that the need for more front-line staff in long term care is urgent, and the need is even more pronounced in small and rural communities.

In our view, the province needs to make a serious investment in the hiring of front-line staff in the long term care sector. But the problem is a multifaceted and complex. There is no easy path to a solution, but better practices and policies that attend to attraction and retention issues can be developed if the primary stakeholders—government, employee, and worker groups attend to the problem collaboratively.

Recommendation

4. Convene a multistakeholder group with a mandate to determine what factors are impacting attraction and retention of workers in this sector and to develop strategies, practices, and policies that will attend to these challenges.

Increasing Long Term Care Capacity while Lowering Healthcare Costs

To alleviate hallway medicine in hospitals and reduce system-wide care costs, wait times for long term care must be significantly reduced. Far more long term care beds must be created. In 2018, the government put forward its plan to create an additional 15,000 long term care beds. While this is a good first step, it falls well short of both current and projected needs. As of February 2019, the wait list for long-stay beds was 34,834, and the average time to placement was 161 days.[26] By any measure, there is a severe shortage of long term care

23 CBC News. "Long term care workers demand mandatory staff-to-patient ratios." https://www.cbc.ca/news/canada/sudbury/long-term-care-workers-demand-mandatory-staff-to-patient-ratios-1.2830963

24 Joanne Laucius, "'We are in crisis': Personal support workers are the backbone of home care in Ontario—and there aren't enough of them" *Ottawa Citizen* July 13, 2018.

25 Ontario Long-Term Care Association. "This is Long-Term Care, 2019," 15.

26 Ontario Long-Term Care Association. "Facts and Figures." https://www.oltca.com/oltca/OLTCA/Public/LongTermCare/FactsFigures.aspx

Long Term Care Has Passed a Tipping Point

beds today, and that shortage is likely to continue.

In addition, there is abundance of evidence that patients who need a long term care bed are instead occupying costly alternate level of care (ALC) and other hospital beds. A Cardus study has noted that "fully one-third of ALC days in Ontario are used for patients waiting for a place in long term care, which costs the province an estimated $170 million in 2017–18."[27] Other studies have provided evidence that demonstrates that the one cost-effective way to end hallway medicine and improve healthcare services to seniors is to increase bed capacity in long term care. For example, The Ontario Long-Term Care Association has found that long term care beds cost $175 per day while the average daily cost of a hospital bed is $750.[28] Clearly, adding more long term care beds makes good fiscal sense.

In addition, while predictions about how many beds will be needed in the future vary, there is consensus, that unless governments take significant action to put in place more long term care beds for baby boomers, demand will far exceed supply in the years ahead. In its 2017 report on meeting the country's growing demand for long term care beds, the Conference Board of Canada predicted that a doubling of current capacity to 199,000 long term care beds would be needed by 2035.[29] This report also noted that the additional costs of $64 billion in capital costs and $130 billion in operating costs would be outweighed by direct economic benefits. According to the cost-benefit analysis conducted by the Conference Board, these benefits would include a contribution to real GDP of $235 billion and the support of 123,000 jobs each year.[30] This information supports increasing the number of long term care beds significantly.

Recommendation

5. Increase the number of long term care beds to meet current and future long term care care needs.

27 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 9.

28 Ontario Long-Term Care Association. "More Care. Better Care. 2018 Budget Submission." Toronto, Ontario: Ontario Long-Term Care Association, 2018, 8. https://www.oltca.com/OLTCA/Documents/Reports/2018OLTCABudgetSubmission-MoreCareBetterCare.pdf.

29 Conference Board of Canada. "Sizing Up The Challenge: Meeting the Demand for Long-Term Care in Canada." Ottawa, Ontario: Conference Board of Canada, 2017, 3.

30 Conference Board of Canada. "Sizing Up The Challenge," 32.

Removing a Barrier to Progress: Low Wages

The passage of Bill 124, which caps not-for-profit long term care wages at one percent not only puts an added strain on workers in these facilities, but also has the potential to further heighten stress within the entire long term care sector.[31] Long term care homes operated for a profit, or that are operated by municipalities are exempt from this wage cap. This policy has the potential to worsen the worker shortage by making work in this sector less attractive and hastening the pace at which workers leave long term care to pursue other employment opportunities.

It should also be noted that PSW wages in long term care have increased less than the rate of inflation in nine out of the last ten years. In real terms this means that a full-time PSW was making $2,784 less in 2018 that he or she was in 2009.[32] Capping the wages of these workers is, in our view, unfair and counterproductive. Furthermore, in its 2018 study of personal support services, the North Simcoe Muskoka LHIN recommended the continuation of PSW wage enhancements: "Continue to provide PSW wage enhancements to ensure that a material differential is maintained between the PSW minimum wage and the basic minimum wage."[33] CLAC agrees with this recommendation.

Recommendations

6. Eliminate the one percent cap on wages for workers at not-for-profit homes within the long term care sector.

7. Introduce PSW wage enhancement funding.

31 For a discussion and details about the impact of Bill 124 see, AdvantAge Ontario. "Bill 124: Impact on the Long-Term Care Sector." Woodbridge, Ontario: AdvantAge Ontario, 2019. http://www.advantageontario.ca/AAO/Content/Resources/Advantage_Ontario/Position_Papers_Submissions.aspx

32 Brian Dijkema and Johanna Wolfert. "People Over Paperwork," 2019, 11.

33 North Simcoe Muskoka LHIN. Personal Support Services: Examining the Factors Affecting the Gap between Supply and Demand in North Simcoe Muskoka," North Simcoe Muskoka LHIN, 2017, 10. https://simcoe.civicweb.net/document/59300/CCW-2019-107%20Schedule%204.pdf?handle=1483A085ACDF4415B58CCBDAAC4D1EB6

VOLUNTEER FIREFIGHTERS NEED SUPPORT

Introduction

The provincial government calculates that there are 19,000 volunteers serving in 410 of Ontario's 441 fire departments, meaning a full 90 percent of Ontario's municipalities count on volunteer responders. CLAC is proud to represent 1,200 of these individuals in their volunteer service roles.

These are heroes in our communities and the viability of this model of protecting our communities is vital. However, all municipalities are struggling to find ways to attract and retain committed and qualified volunteer firefighters. The average department experiences a 20 percent turnover rate, annually. The cost invested in selection, training, and outfitting volunteers with proper equipment can be significant. This is especially true for less populous rural communities.

Based on CLAC's member data, a volunteer receives an average annual honourarium of $4,200.

We believe that a new provincial tax credit, geared to volunteer firefighters and similar to what is already being offered in other Canadian jurisdictions may help address some of the retention challenges that we are currently facing.

The Federal Tax Credit and Tax Exemption

In 2011, the federal government introduced the Volunteer Firefighter Tax Credit, which is now referred to as the Volunteer Firefighter Amount. This permits a claimant a credit of 15 percent on up to $3,000 of volunteer firefighting earnings (max. $450). As prerequisite, the volunteer must demonstrate serving 200 hours of service to claim the credit, and these must be verified by the department that they serve.

The 2011 federal tax credit was introduced as an alternative to a tax exemption of a $1,000 per year on volunteer earnings. The tax exemption is still found in the *Income Tax Act*; however, a volunteer cannot claim the exemption and the federal tax credit in the same year. Unless the volunteer is in a combined marginal personal income tax bracket (provincial and federal) of 46 percent or more, or earns less than $3,000 as their volunteer honourarium, the federal tax credit is the more advantageous option.

As most will likely prefer the federal credit, a consequence is that the taxes collected by the province on volunteer honourariums are increased by the marginal provincial rate on the $1,000 of earnings that are no longer exempted from personal earnings.

A Look at Other Jurisdictions

Following on the federal government's decision in 2011, several jurisdictions began to offer additional provincial/territorial volunteer tax credits, most of which are available when the volunteer is also eligible for the federal credit, or on the same criteria. At least two jurisdictions had offered relief to volunteers before the 2011 change to the *Income Tax Act*.

Volunteer Firefighters Need Support

Provincial / Territorial Volunteer Tax Credits		
Province and Territory	**Start Year**	**Rate**
BC Volunteer Firefighter or Search & Rescue Tax Credit	2017	$3,000 x lowest personal income tax rate, max. $151.50
Manitoba Volunteer Firefighter and Search & Rescue Tax Credit	2015	$3,000 x 10.8%, max. $324
Newfoundland & Labrador Volunteer Firefighter's Amount	2011	Based on federal line 362 $3,000 x lowest personal income tax rate of 8.2% in 2017
Nova Scotia Volunteer Firefighters and Ground Search and Rescue Tax Credit	2008	**Refundable**, $500
Nunavut Volunteer Firefighter's Tax Credit	2008	Indexed to inflation, $578 in 2017
Prince Edward Island Volunteer Firefighter Tax Credit	2012	**Refundable**, if eligible for federal credit, $500
Quebec Tax Credit for Volunteer Firefighters and Search and Rescue Volunteers	2011	$3,000 x lowest personal rate of 16%, or $480

An Ontario Solution

It is our recommendation that Ontario introduce a volunteer firefighter tax credit, available to anyone eligible for the federal credit, calculated on the lowest marginal rate on $3,000 (9.15 x $3000 = $274.50). If all of the volunteers in the province were eligible, the cost of this proposal would amount to $5 million.

Such a move would offer support to municipalities in their efforts to attract and retain active volunteers by enhancing the recognition that volunteers receive as honourarium. This would essentially give back provincial tax revenue that the province had not collected prior to 2011 when volunteers would have made use of the tax exemption. We also submit that the tax credit would signal to these brave women and men, who mostly reside in rural and suburban Ontario, the value and significance of their service to their communities.

Recommendations

8. Introduce a volunteer firefighter tax credit for volunteer firefighters.