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## Look to Europe for next phase of BC's carbon tax

By Marc Lee

*When it comes to good urban planning, transportation and taking action on climate change, Europe has a lot to teach us. BC took important baby steps with its Climate Action Plan of 2008. Three years later, however, baby is still clinging to the coffee table.*

The centrepiece of BC's plan was the introduction of North America's first carbon tax, which makes it more expensive to use fossil fuels. Now it's time to scale up the carbon tax and make it an engine for transformative change. But before we do that, we need to fix the tax so it is more effective and fair.

BC's carbon tax is currently a weensy \$20 a tonne, or about 4 and a half cents per litre at the gas pump. But the price on greenhouse gas emissions needs to be about ten times higher—\$200 a tonne—by 2020 if it is to have a meaningful impact on the consumption patterns of businesses and individuals.

Some people are bound to blow a gasket when they hear that. But to put it in perspective, \$200 a tonne means that in 2020 we'd be paying prices that are the norm today in Europe.

The problem comes when people are unfairly punished because they have no alternatives. The impact of a carbon tax would be strengthened, environmentally and politically, if we used the carbon tax revenues to fund climate action, rather than frittering the money away on tax cuts (as is currently the case). Allocating just half of the revenues from a higher carbon tax to public transit expansion and energy efficiency retrofits for buildings would meet this need, while creating thousands of new green jobs.

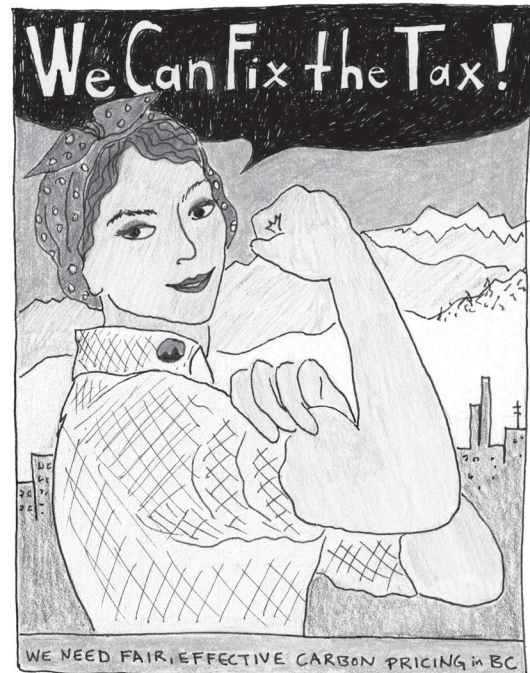


ILLUSTRATION: SARAH LEAVITT

Metro Vancouver mayors have been calling for a share of carbon tax revenues as they search for new sources of funding for transit improvements and expansion. A growing carbon tax could provide billions to build a first-class transit system.

With good public transit and more complete communities—where people live closer to public services, retail outlets, good jobs and amenities like parks and public spaces—our cities would look more like Europe's. Instead of extreme commuting, people would have a range of options, from walking and biking to transit and car sharing.

Some key sectors of the BC economy are also currently exempted from paying the carbon tax. Emissions from aluminum, concrete and a sizeable portion from oil and gas production are not covered. At the same time, the BC government is pressing for more development of oil and gas resources that contribute to climate change but only account for a fraction of one per cent of BC employment. This is bad policy, as a carbon tax should create a level playing field across the economy.

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# The HST conundrum: why scrap a tax that can be fixed?

By Iglika Ivanova

*Almost a year after the introduction of the HST in BC, the tax remains a highly charged issue for many. Exaggeration is par for the course in any campaign to influence public opinion, but when it comes to voting—in referendums or general elections—it’s important to return to the facts and weigh the pros and cons with a cool head before making decisions.*



PHOTO: TERRA POIRIER

*What’s the point in scrapping the tax, foregoing its economic efficiency benefits, and incurring the costs of going back, when the HST’s equity problems can easily be addressed with a few straightforward changes?*

This coming June, British Columbians are being asked to choose between keeping a tax that improves economic efficiency but reduces tax fairness, and going back to a more fair but less efficient tax.

There is a better option: fix the HST! What’s the point in scrapping the tax, foregoing its economic efficiency benefits, and incurring the costs of going back, when the HST’s equity problems can easily be addressed with a few straightforward changes?

Let me explain.

The HST is simpler to administer than the PST because it adopts the federal GST tax base for both its federal and provincial portions (some province-specific exemptions exist, but they are small relative to the total tax base). Eliminating unnecessary complexity in the tax system makes sense and is estimated to save \$150 million for business and \$30 million for the BC treasury annually. This isn’t a huge amount of public savings, but why throw it away?

The HST is also more economically efficient than the old PST because it reduces taxes on business investment, which encourages firms to invest more.

PST was collected on most goods regardless of whether they were used by firms for production or sold to consumers. As a result, the PST “cascaded” through the production line, adding costs at every step, which then got built into the price of the final product.

The HST, in contrast, is designed to eliminate the tax cascading by exempting business inputs from the tax at each step of the production process. In practice, this is done by charging HST at every step and offering businesses tax credits for the tax paid on the inputs they used in production (aka, input tax credits). The HST is what economists call a value-added tax because every time a product changes hands what is subject to tax is not the entire value of the product, but only the value

added at that step of the production line—equal to the difference between the total value of the product and the value of the inputs.

Value-added taxes are widely regarded as a better way to tax consumption than cascading sales taxes. The key question is: how much better?

Proponents of the tax have blown the potential economic benefits out of proportion, touting the tax as a game changer that will revolutionize our economy and create tens of thousands of new jobs. Don’t hold your breath; this is hardly “the best thing we can do for the economy.”

Taxes play only a marginal role in investment decisions. The main determinant of investment is expectations for future sales, driven in part by the general economic environment. Proximity to markets, the availability of appropriate infrastructure, access to cheap energy, access to a skilled labour force, and political stability are all much more important considerations when a firm is choosing where to set up shop.

While the HST’s economic impact is not as large as its supporters claim, it is positive. Even small economic improvements are worth pursuing, as small gains add up over time. This is why I support the move to value-added taxation in BC.

However, the HST as currently implemented in BC is inequitable. Lower income families by necessity spend almost all of their available income, and they tend to spend it locally, so the HST applies. Higher income families save more and travel more, putting some of their money outside of the reach of the HST. As a result, those with lower incomes end up paying a higher share of their incomes in the tax, making the tax regressive in practice.

Both the PST and HST are consumption taxes, so both are inherently regressive. But the HST is

# Why I'm voting against the HST: it fails the test of fairness

By Seth Klein

*Reluctantly, I'll be voting against the HST this June—meaning, I'll be voting YES to the referendum question as worded.*



PHOTO: TERRA POIRIER

Reluctantly because: a) I do not relish joining anti-tax campaigns (they tap into a current in political culture that ill serves us in the long term); and b) I accept the arguments that a value-added sales tax such as the HST is more economically efficient than the old PST. That said, the economic benefits of the HST have been greatly overstated by its proponents. Many of the businesses that will most benefit from the HST (particularly in the resource sector) are much more sensitive to demand-side considerations (namely the global market for their products) than to supply-side considerations (such as taxes) when making their investment decisions.

These caveats notwithstanding, there are core design flaws in the HST that mean the tax as structured is simply unfair, and exacerbates trends that have undermined the overall progressivity of BC's tax system for the past decade.

From the time the HST was introduced, CCPA economists Marc Lee and Iglia Ivanova have provided thoughtful and nuanced analysis highlighting these equity flaws, but showing how they can be fixed. Their recommendations, however, have fallen on deaf ears. The government has stubbornly refused to fix what is broken. And in the absence of some indication that these defects will be redressed, I am resigned to voting against the tax.

When comparing the overall corporate tax regime in BC to other jurisdictions, there is simply no compelling case that the corporate sector in BC was in need of a \$2 billion tax reduction (which the HST bestows upon it, shifting these costs onto consumers). Already, the share of BC revenues coming from corporate taxes has been shrinking for the past 10 years, and global accounting firm KPMG consistently finds BC to be one of the least expensive places in which to do business in the industrialized world.

At the household level, the HST and its low-income credit, as currently structured, fail the

equity test. The credit largely offsets the higher HST costs for the poorest British Columbians, but its early and quick phase-out means that many modest and middle income households will be facing higher costs.

It is possible, however, to envision a reformed HST regime that I would be happy to support; changes that would see BC realize the economic and efficiency benefits of the HST, while adequately addressing and offsetting the equity impacts of this shift from the PST to the HST.

Some have proposed doing this by simply lowering the HST by one percentage point, but this would be expensive, and would provide a large benefit to many upper-income households and corporations that are not in need of such a reduction. My preference would be to restructure the HST credit, along the lines of the Canada Child Tax Benefit or Old Age Security, such that the phase-out is much more gradual, and that this more generous credit be paid for by an increase in the corporate income tax rate (equivalent to the \$2 billion the corporate sector is saving due to the HST).

Sadly, reforms such as these are not on offer, and instead we are forced to vote on a terribly narrow referendum question that will produce no particularly positive outcome either way. (If the government surprises us before the vote and does propose needed and progressive reforms, I'll reconsider.) As a province, we would be much better served by a Fair Tax Commission, in which we put the entire BC tax and royalty regime on the table. British Columbians deserve a chance to thoughtfully deliberate on all the options, and to determine together how we want to raise the revenues we need to meet our social, environmental and economic goals.

*Seth Klein is the director of the BC Office of the Canadian Centre for Policy Alternatives.*

*The government has stubbornly refused to fix what is broken. And in the absence of some indication that these defects will be redressed, I am resigned to voting against the tax.*

*Continued from page 2*  
*Why scrap a tax that can be fixed?*

more regressive because it has a larger tax base (it covers more services).

The HST low income tax credit is an attempt to remedy this unfairness by compensating lower income British Columbians for the extra costs they face. While the credit successfully offsets the extra HST costs for the very poorest British Columbians, it phases out fast as incomes increase. Many modest and middle-income families are left facing higher costs as a result of the tax.

We have witnessed a very large increase in income inequality in BC over the past 20 years, and we need to be very careful not to pursue policies that will make this problem worse—like the HST.

To avoid widening the already unacceptable gap between the rich and the poor, the government should redesign the low income tax credit to offer a higher maximum amount and phase the credit out more gradually, so more families with modest and middle incomes can get fairly compensated for their higher costs. This can be done within the value-added framework of the HST.

Improvements in the low income tax credit should be funded through increased corporate income tax. This will also address the second source of unfairness in the current implementation of the HST: the shift of taxes from business to consumers.

It's hardly surprising that the BC business sector is very supportive of the HST—for them the HST

brings an estimated \$2 billion per year in tax cuts (input tax credits). To make the HST revenue-neutral for government, consumers are paying an extra \$2 billion in tax on items that were previously not covered by PST. This \$2 billion is not financing health care, education or other social programs – it's footing the bill for a business tax cut.

I support efficiency improvements in business taxation, but I firmly believe that the business sector should pay their fair share in taxes. The move to value-added taxation eliminates taxes on business investment, and should be accompanied by an increase in another, less inefficient form of business taxation like corporate income tax (which taxes profits).

Eliminating the tax shift will make the HST revenue-positive for BC. The extra revenues above and beyond those needed to expand the low income tax credit could be returned to taxpayers in the form of a reduced HST rate or, even better, they can be used to fund actual improvements in public services that all British Columbians rely on.

It's disappointing that such reforms are not currently on offer, and that we've had no meaningful public consultation on the HST, but I remain convinced that reform is possible. Call me an idealist, but I'd vote for keeping the HST and continuing the fight to make it a fairer tax!

*Iglika Ivanova is the public interest researcher at the CCPA-BC Office.*

*It's hardly surprising that the BC business sector is very supportive of the HST—for them the HST brings an estimated \$2 billion per year in tax cuts.*

## New publications from the CCPA-BC

### **Fair and Effective Carbon Pricing: Lessons from BC**

*By Marc Lee, co-published with the Sierra Club BC,  
February 2011*

### **Myths and Facts About the Minimum Wage in BC: Behind the Numbers**

*by Igluka Ivanova, February 2011*

### **Working for a Living Wage 2011: Making Paid Work Meet Basic Family Needs in Metro Vancouver**

*By Igluka Ivanova and Seth Klein, co-published  
with First Call: BC Child and Youth Advocacy  
Coalition, and the Metro Vancouver Living  
Wage for Families Campaign, March 2011*

### **Transportation Transformation:**

### **Building Complete Communities and a Zero-Emission Transportation System in BC**

*by Patrick Condon, Eric Doherty, Kari Dow,  
Marc Lee, Gordon Price, co-published with the  
Wilderness Committee, April 2011*

### **When the Counting Stops: What's at Stake When BC's Forest Inventory Efforts Fall Short**

*By Ben Parfitt, April 2011*

# Memo to the new Premier: here's what "putting families first" should look like

By Seth Klein and Adrienne Montani

*Dear Premier Clark, congratulations on your new job. It's wonderful that your new government will be "putting families first." And we were heartened to hear you say on the night of your election victory that fighting poverty will be among your top priorities.*



Kudos for moving quickly on two important promises—eliminating the \$6 training wage and raising the minimum wage—and we await news on your commitment to increase the Working Income Tax Benefit.

Increasing the minimum wage to \$10.25 by May of next year sends an important signal (and it is a tribute to all those who have campaigned so long on this issue). About 13 per cent of all employed workers in the province, many of them parents, earn less than \$10 per hour, so the announced increase will benefit them all. Ultimately, what is needed is a clear rationale for setting the minimum wage. We recommend that you link it to the poverty line, and then index it to inflation, so that employers can plan for predictable increases, and we can cease having this debate every few years.

But what more does "putting families first" require? We offer the following recommendations for a bold child and family agenda:

*Recognize the toxic role poverty plays in undermining healthy childhood development, and adopt a comprehensive poverty reduction plan with legislated targets and timelines, and annual public reporting on progress.*

*Create a provincial non-profit child care system that offers high quality, affordable and accessible care for all families. This is a vital employment support, and necessary to enhance child development. Currently, parents pay punishingly high fees, there are too few spaces, and early childhood educators are under-paid.*

*Encourage employers in both the public and private sectors to pay the living family wages, that is, wages that provide a basic level of economic security (calculated annually by our organizations). No parent should be required to work so many hours that he or she is deprived of time for parenting, but that is what happens when wages are*

so low that parents must work multiple jobs just to make ends meet.

*Many important government subsidies and benefits have income thresholds that are much too low, and are clawed-back so quickly that modest income families face some of the highest marginal tax rates in the province. For example, many modest-income families (despite struggling with a bare-bones budget), do not qualify for the low-income carbon tax credit, the sales tax credit, the Rental Assistance Program, MSP premium assistance, or provincial child care subsidies. This can be rectified with smart fiscal policy. Rather than wasting precious public resources on expensive tax cuts (that benefit the rich as well as the poor), focus your efforts on those families struggling to make ends meet. You have begun to recognize this reality when you rightly stated, "government needs to start thinking more holistically about all of these costs."*

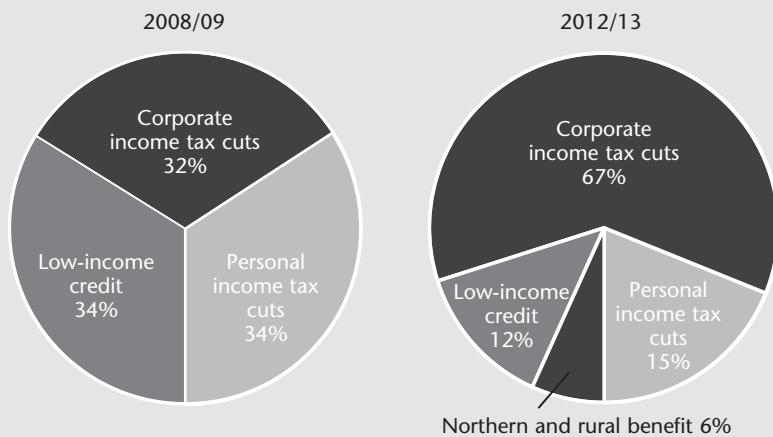
*Reform BC's income assistance policies to better support parents and their children's healthy development. It is time to raise inadequate shelter and support rates, index them to inflation, and restore earnings and child support exemptions. Revise the rates for parents/grandparents with children with disabilities to better reflect their extra needs.*

*Increase government's efforts to end homelessness, and increase the availability of safe and affordable housing for low-income families. As a province, we need to return to the historic practice of bringing on-stream 2,000 new units of social housing a year. If we do so, we can end homelessness in our wealthy province.*

*Work with the federal government to achieve enhanced parental leave through the Employment Insurance system.*

*Recognize the toxic role poverty plays in undermining healthy childhood development, and adopt a comprehensive poverty reduction plan with legislated targets and timelines, and annual public reporting on progress.*

## Share of carbon tax expenditures



Note: Figures show shares of total carbon tax expenditures, not carbon tax revenues, which are lower and would mean the shares did not add up to 100%.

Source: Author's calculations based on BC Budget 2011.

*Continued from cover*  
*Next phase of BC's carbon tax*

Moreover, next year two-thirds of carbon tax revenues will be directed towards corporate income tax cuts. These tax cuts have no link to greenhouse gas emissions, so some of the worst corporate polluters benefit from tax cuts, and simply raise their prices to make up for any carbon tax that they do pay.

A final change needed is to make the carbon tax fair for individuals and families. If we use half the carbon tax revenues to invest in climate action, the other half should flow back to British Columbians, with an emphasis on low- to middle-income households, who pay a bigger share of their income in carbon tax than higher-income households.

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*Memo to the new Premier*

*Ensure BC's public schools have sufficient funding to deliver on their promise of equitable opportunity for all children, regardless of ability or income level. Necessary supports for children with special needs should not be so scarce.*

*Ensure the Ministry of Children and Family Development has sufficient funding to carry out its child protection mandate with integrity, based on high standards of practice. Improve supports for youth in care as they transition to adulthood.*

*After BC's work-start age was lowered to 12 years old, work-related injury claims for 12- to 14-year-old children increased tenfold. Raise the work-start age in BC back up to 15 and strengthen protections for young people at work.*

*An economic strategy premised on tax cuts doesn't work. We need to be more creative.*

Right now, the combined effect of personal and corporate tax cuts means that the richest households in BC get back way more in tax cuts than they pay in carbon tax. We should reverse these tax cuts, while greatly increasing carbon credits to low- and middle-income households, which would help reduce inequality in a province that has one of the worst records in Canada.

Done well, a carbon tax can be a powerful tool for reducing greenhouse gas emissions, creating new green jobs, lowering poverty, and demonstrating stronger leadership from BC on the climate file. It's part of a vision of a future for BC with a higher quality of life as well as leadership on climate action.

BC has already made a legislative commitment (to reduce greenhouse gas emissions by one-third by 2020) that would put us where the average European country is today.

Unfortunately, some politicians are trying to drag BC backwards. Their position is, "If other jurisdictions aren't acting, why should we?" But this is the opposite of leadership. Our leaders need to speak to a positive vision of change, and we don't need to invent it from scratch. We just need to learn the lessons from across the Atlantic.

*Marc Lee is Senior Economist with the Canadian Centre for Policy Alternatives' BC office, and the Co-Director of the Climate Justice Project, a partnership with the University of British Columbia. His report, Fair and Effective Carbon Pricing: Lessons from BC, is available at [www.policyalternatives.ca](http://www.policyalternatives.ca).*

You have also emphasized the importance of job creation. This too is vital. The latest StatsCan numbers report a BC unemployment rate of 8.8 per cent (distressingly high, and above any province west of the Maritimes). This should tell us that an economic strategy premised on tax cuts doesn't work. We need to be more creative.

We appreciate your commitment to applying a family impact lens to all cabinet decisions. We wish you good luck and great speed.

Sincerely,

*Adrienne Montani, Provincial Coordinator, First Call: BC Child and Youth Advocacy Coalition, and Seth Klein, BC Director, Canadian Centre for Policy Alternatives*

# A higher minimum wage: workers will benefit, sky will not fall

By Iglika Ivanova

*The CCPA-BC is pleased that the minimum wage in BC will increase to \$10.25/hour by May of next year. Kudos to all those who have campaigned on this issue for a long time! We do remain concerned about what happens after May 2012, and hope that the government will commit to basing the minimum wage on the poverty line, and indexing it, so that the amount does not need to be revisited and debated every few years. We also disagree with the lower minimum wage for those who serve liquor, which assumes that tips will make up the difference.*



**MYTH:** Few people actually earn the minimum wage, so we don't need to worry about a legislated increase.

**FACTS:** It's true that only 2.3 per cent of BC's paid employees earned exactly \$8 per hour (or less via the "training wage") in 2009. However, a much larger group—more than a quarter million people, or 13 per cent of all employed workers in the province—earned less than \$10 per hour in 2008 (the latest year for which we have data). The number of low-wage workers has likely increased considerably since the recession hit.

**MYTH:** Minimum wage earners are teenagers living at home, or women who are not "heads of households," so a minimum wage increase will not reduce poverty.

**FACTS:** While just over half of minimum wage earners live with their parents, many of them are not teenagers. In fact, one in eight BC minimum wage workers living with their parents is older than 25. In 2006, nearly half (44 per cent) of young adults in BC aged 20 to 30 lived with their parents, compared to only 32 per cent in 1986. The increase is directly related to low youth wages that cannot cover rapidly increasing tuition fees, student debt levels, and housing costs. Increasing minimum wages might happen to benefit some teenagers who are not technically poor, but this should not stop governments from ensuring that all those who are trying to support themselves through full-time, full-year work can escape poverty.

The argument that women's wages are not a concern is based on an outdated notion of the typical family, where the father is the main breadwinner and if the mother works, she does

so to earn a little extra disposable income or as a hobby. Families today increasingly rely on both spouses' earnings just to get by. Working poverty is a serious problem in our province, where the majority of poor children live in families where at least one parent works full-year, full-time. Women's earnings are vital to the wellbeing of their families, regardless of whether their spouses earn more.

**MYTH:** Increasing the minimum wage will kill jobs.

**FACTS:** While some research studies have linked minimum wage increases to declines in employment among young and low-skill workers (holding all other factors equal), the weight of the evidence suggests that minimum wage increases do not kill jobs. This is confirmed by a joint statement issued in October 2006 by over 650 US economists, including five Nobel laureates, stating, "a modest increase in the minimum wage would improve the well-being of low-wage workers and would not have the adverse effects that critics have claimed." Employment levels in any economy, including BC's, are determined by a number of factors, and minimum wages are a very small player overall. Changes in the economic outlook at home and abroad, commodity prices for our exports, the value of the Canadian dollar and global demand for our products all have much larger effects on the labour market than the minimum wage.

There is no evidence that minimum wage increases in other provinces have cost jobs (or had "significant disemployment effects" as economists put it).

*While just over half of minimum wage earners live with their parents, many of them are not teenagers. And in 2006, nearly half (44 per cent) of young adults in BC aged 20 to 30 lived with their parents, compared to only 32 per cent in 1986.*

# Living wage update 2011

In 2008, the CCPA-BC, First Call and Victoria's Community Council published the first *Working for a Living Wage* report, which calculated that the living family wage was \$16.74/hour in Metro Vancouver, and \$16.39/hour in Metro Victoria. That original report, detailing the principles, rationale, methodology, data sources, and business case for the living wage calculation can be found at [www.policyalternatives.ca/livingwage2008](http://www.policyalternatives.ca/livingwage2008).

Since then, however, family costs have continued to rise, and changes have occurred to government taxes and transfers.

This spring the CCPA-BC co-published *Working for a Living Wage 2011* with First Call: BC Child and Youth Advocacy Coalition.

A living wage enables families to pay for necessities, support the healthy development of their children and participate in the social and civic life of their communities. The amount differs for

each community, and is based on the real costs of raising a family.

The 2011 update shows that the living wage for Vancouver is \$18.81 an hour, up from \$18.17 last year (and is now \$18.03 for Victoria). The calculation includes basic expenses (such as housing, child care, food and transportation) for a two-earner family with two young children, as well as government taxes, credits, deductions and subsidies. A number of other communities around BC have also recently calculated their living family wage.

Go to [www.policyalternatives.ca/livingwage2011](http://www.policyalternatives.ca/livingwage2011) to read the report and download a calculation guide for your community.

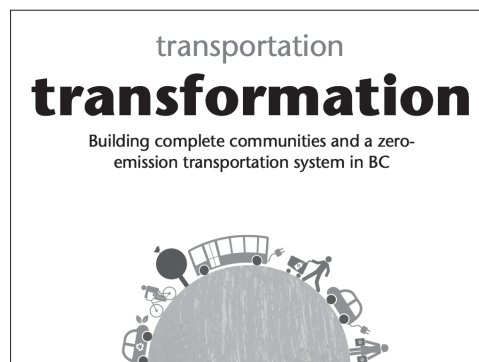
For more on the Metro Vancouver Living Wage for Families campaign, including information for employers wanting to become living wage employers, visit [www.livingwageforfamilies.ca](http://www.livingwageforfamilies.ca)

*Continued from page 7  
A higher minimum wage*

Large one-time increases may well be disruptive for some businesses in the low-wage sectors of retail, accommodation and food services. This is why we recommend a series of staged increases that bring the minimum wage up to the poverty line within a year. Meanwhile, BC businesses can find comfort in the experience of their fellow entrepreneurs across Canada, who manage to turn a profit while paying higher minimum wages.

We can avoid the need for large one-time increases in the future simply by indexing the minimum wage to inflation. Such a policy will benefit employers by providing certainty and allowing them to plan ahead for labour costs. There is no evidence that minimum wage increases that keep pace with inflation—to maintain its real value—have negative effects on employment.

*Excerpted from Myths and Facts About the Minimum Wage in BC, by Iglia Ivanova, available at [www.policyalternatives.ca/publications/reports/myths-and-facts-about-minimum-wage-bc](http://www.policyalternatives.ca/publications/reports/myths-and-facts-about-minimum-wage-bc)*



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**Imagine... A Working Carbon Tax for BC**  
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imagine-working-carbon-tax-bc](http://www.policyalternatives.ca/multimedia/imagine-working-carbon-tax-bc)

**The Remaining Light: A Documentary  
Film About How We Care for Seniors**  
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## BC COMMENTARY

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