Canadians *for*
Tax Fairness
Canadiens pour une fiscalité équitable

2020 – 2021 ANNUAL REPORT

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Message from the Team

This year marks a decade since a group of concerned Canadians from a wide section of civil society got together to brainstorm what could be done about a dire situation: the media was flooded every day with anti-tax rhetoric from well-financed mouthpieces for corporate and plutocratic power.

Public consciousness was clouded by the notion that regular middle-class and underprivileged Canadians had no choice but to cede our public space, and the decisions of representatives whose salaries we pay, in a race to the bottom of hope for a brighter future.

It was time to come together. It was time to beat back the falsehoods of neoliberal and neo-conservative rhetoric, and provide the public and our leaders what the powerful had deliberately taken from the public debate.

Around the table, representatives of unions, international development organizations, community groups, religious congregations, as well as economists, researchers, university professors and lawyers, shared the belief that only together can we push back effectively.

Canadians for Tax Fairness was born.

Since then a small team of dedicated campaigners and researchers has helped steer Canadian tax policy back towards addressing social, economic and environmental challenges. But scores of reports later, hundreds of articles later, after countless interviews with local and national media, and in-depth chats with politicians from every political party, and with the support of thousands of ordinary Canadians the tides are turning.

Tax is no longer seen as a four-letter word, but is re-recognized as the primary way we contribute to our collective well-being. There's extraordinary public support to ensure that the top 1% pay their fair share, the US Treasury Secretary has called for an end to the race to the bottom on corporate taxes, and countries around the world are agreeing to a global minimum corporate tax.

We've come a long way in a few years. We want to thank you for standing with us in our fight for fairness in our society, and in recognizing that it cannot be achieved without fair taxation.

Toby Sanger   D.T. Cochrane   Erika Beauchesne   Darren Shore

About C4TF

Canadians for Tax Fairness is a non-profit, non-partisan organization that advocates for fair and progressive tax policies, aimed at building a strong and sustainable economy, reducing inequalities, and funding quality public services.

MISSION: Our mission is to raise public awareness of crucial issues of tax justice and to change the way Canadians talk about tax. We also work to encourage government policies and laws to result in a more fair and progressive tax system.

VISION: Our vision is a country where taxation is regarded as a way to invest in Canada and Canadians. We believe in a progressive tax system where all individuals and corporations pay their fair share. We believe that Canada in the 21st century should be a society in which economic disparities are decreasing, basic needs are met by investing in high-quality public services, economic policies are designed to create good quality jobs and protect our environment, and the will of the people drives our political process.

HISTORY: C4TF was founded in 2011 by a broad coalition of civil society organizations, including unions, international development organizations, community groups, religious congregations, as well as economists, researchers, university professors and lawyers. We were, and are, united by the desire to steer Canadian tax policy towards addressing social, economic and environmental challenges.

TEAM

Toby Sanger, Executive Director: Toby Sanger has been a widely respected Canadian economist for over 30 years, working previously as economist for the Canadian Union of Public Employees, as chief economist for the Yukon, as principal economic adviser to the Ontario Minister of Finance, as economic adviser to First Nations, and as an environmental economist. Prior to that, he also worked as a baker, in a circus, and as a journalist. He lives in Ottawa.

D.T. Cochrane, Policy Researcher: D.T. Cochrane has graduate degrees in economics, as well as in social and political thought. He has researched and written about a range of topics including pipeline finance, big tech, and corporate power. Although he grew up on a ranch in Saskatchewan, D.T. currently lives in Peterborough with his partner and children. When he's not figuring out new ways to use pivot tables, he can be found reading fiction, taking photos, and trying to enjoy outdoor activities.

Erika Beauchesne, Communications Coordinator: Erika joined C4TF as communications coordinator in January 2019 before her maternity leave in April 2021. Erika has degrees in Journalism and English Literature. Prior to working in communications, she was a reporter and an editor. After spending some time in different cities from Toronto to Fort McMurray, she now lives in Ottawa with her family.

Darren Shore, Communications Coordinator: Darren Shore has worked in communications and fundraising for a variety of non-profit organizations in Canada and Australia. In previous lives he was a professional tour guide, managed a hostel, did business development for a university co-op program, visited over half the countries on Earth, and got degrees in political science and journalism. He lives with his family in Montreal.

SUPPORTERS

The work of Canadians for Tax Fairness would not be possible without the generous support of concerned individuals and civil society organizations.,

INSTITUTIONAL DONORS:. We are truly grateful for the financial support of : Association of Canadian Financial Officers; Canadian Association of University Teachers; Canadian Federation of Nurses Unions; Canadian Labour Congress; CUPW - Canadian Union of Postal Workers; CUPE - Canadian Union of Public Employees; Citizens for Public Justice; Elementary Teachers' Federation of Ontario; Inter Pares; NUPGE - National Union of Public and General Employees; Ontario English Catholic Teachers Association; Ontario Secondary School Teachers' Federation; PIPSC - Professional Institute of Public Service of Canada; PSAC - Public Service Alliance of Canada; SEIU Canadian Council; Sisters of St Joseph; Syndicat de la fonction publique et parapublique du Québec; UFCW - United Food and Commercial Workers; Unifor; United Church of Canada; United Steelworkers of Canada.

INDIVIDUAL DONORS: C4TF also receives many individual donations, many on an ongoing monthly basis. Donations are made through our website, via our **DONATE** page. We keep information about our individual donors strictly confidential, as well as never sharing that information with other organizations.

Campaign: Close Tax Loopholes

Photo by Anne Nygård on Unsplash

Canadian governments continue to lose tens of billions of dollars every year by not closing tax loopholes that benefit the ultra-rich and big corporations.

C4TF has been campaigning, since our inception, for the federal and provincial governments to recuperate these revenues, to fund public services for everyone.

As we showed in our "Fair Tax Recovery Plan", the federal government could generate over $30 billion annually from closing a few tax loopholes, including: taxing capital gains at half the rate of employment income, preferential tax rates on dividends, the stock option deduction, tax preferences for internet giants, and a score of other tax loopholes that particularly benefit the wealthy and large corporations.

Our November 2020 report "It's Time to Tax Extreme Wealth Inequality" argued that the federal government should eliminate or reduce the preferential tax rates on capital gains and investments—a $22 billion loss, according to Finance Canada; the corporate dividend tax credit—a $5 billion loss, over ⅔ of which goes to men, and which often 'compensates' shareholders for tax losses that their investments never paid; and completely eliminate the $1 billion stock option deduction loophole, since 90% of the benefits go to Canada's top 1%.

Our "Fair Tax Recovery Plan" proposed Budget 2021 also raise: $7 billion from a financial activities tax on the pandemic-puffed profits of the financial sector, as proposed by the IMF, recouping losses from decades of corporate tax cuts and preferential tax rates; and $120 million from eliminating the tax exemption on profits for real-estate investment trusts, backing ACORN Canada's campaign.

To keep up the pressure, we gathered strong support for holding the Liberals to their budget promises in our February email action, remained in the news with our Op Eds, and assisted journalists producing documentaries and articles about loopholes and other unfair tax practices, while keeping an eye on decision-makers.

In the end, Budget 2021 contained a few measures, but mostly promises, including provisions to limit the amount of interest payments that large businesses can use to deduct from their income, and amendments to prevent cross-border hybrid mismatch arrangements. One victory was increased funding for the CRA to crack down on tax evasion and aggressive tax avoidance.

The federal government should take greater inspiration from President Biden's plan to eliminate lower tax rates on capital gains for the wealthiest and close major loopholes for large corporations.

Campaign: Corporations, Pay your fair share!

Canadian corporations continued to benefit from a decades-long race to the bottom on corporate tax rates, justified by false promises of a trickle-down economy that would stimulate jobs. In fact, over the last 25 years, while the effective corporate tax rate has fallen from 40% to 20%, investment in productive capacity has continued to fall.

Instead we've had hundreds of billions of dollars in corporate surpluses, which turned into record share buybacks, dividend payments, corporate concentration through mergers and acquisitions, cash hoarding, weakened business competition and consequent price hikes on consumers, exploitative labour practices, union-busting, golden parachutes, skyrocketing executive pay - which in 2020 reached *227 times* the pay of their average workers, and a widening wealth gap between average and very wealthy Canadians - who own most of the shares.

Restoring corporate tax rates is top priority. Our Fair Tax Recovery Plan estimated an $8 billion gain from restoring corporate tax rates to pre-2009 levels - from 15% back to 20%. And we advocated higher rates for large companies that pay executives more than 50 times what they pay their median worker, and eliminating the tax-deductibility of CEO pay above $1 million per executive, as is done in the US.

Photo by Razvan Chisu on Unsplash

Our 2020 pre-budget submission to the House Finance Committee and February's Fair Tax Recovery Plan reiterated numerous solutions, i.e.: allocate profits of multinationals between countries based on real economic factors such as sales and employment, as is done between provinces; restrict interest deductibility to no more than 20% of earnings; require large multinationals to report taxes paid country by country; require companies to publicly disclose their networks of subsidiaries; require corporations with annual income of over $100 million publish their tax payments; strictly limit use of intellectual property to shift profits to low-tax jurisdictions; terminate international agreements that allow tax-free repatriation of income that hasn't been taxed in either country; and tax foreign and domestic major carbon polluters.

The pandemic aggravated the situation. Covid relief subsidies bloated corporate coffers, both via direct corporate subsidies like CEWS, and indirectly via individuals spending CERB/CRB money while employment figures plummeted. December's "Corporations Making Record Profits in the Pandemic" report; and May's "Pandemic Profits and the Public Purse" report showed how billions in above average profits, augmented by public subsidies, often went to shareholders, billionaire owners and cash-holdings.

We repeatedly called for an excess profits tax to rectify the situation, with rates of up to 80% on above average profits, as was done at the time of world wars, which the PBO found could bring in $8 billion, and which is supported by the IMF and a large majority of Canadians.

Increased transparency and accountability for companies receiving subsidies is also key, including details on which companies received what amounts of federal support, as we called for before the money was spent.

Campaign: End Snow-Washing

Weak laws against money laundering remain a serious problem in Canada, allowing tax-evaders, organized criminals, terrorists and other bad actors to undermine our tax base for public services, conceal harmful and illegal financial activities, enable corruption, widen the wealth gap, and contribute to artificial price bubbles that make housing unaffordable for tax-paying Canadians.

Unfortunately, Canada's lax transparency laws make it all too easy to set up anonymous shell companies, which hide the true owners of extensive assets, and have made Canada a global money-laundering destination.

To fight tax evasion and criminal activity, in collaboration with our allies Publish What You Pay Canada, and Transparency International Canada, C4TF continued to participate in the End Snow-Washing campaign for the creation of a **publicly accessible, centralized, pan-Canadian registry of the beneficial owners of private corporations** and urged the government to crack down on financial crime.

C4TF wrote the campaign's Advocacy Handbook, to help Canadians pursue the registry's goals: to deter criminals from setting up anonymous companies to launder money in the first place; to make it easier for federal tax authorities and law enforcement to carry out investigations; and to help businesses who have due diligence obligations to verify the identity of their clients with minimal burden.

The registry should collect information about beneficial owners of companies from provincial business registries, be publicly available and free of charge, include a tip-line for whistleblowers, have a registrar with powers to issue penalties, and relevant legislation should require those dealing with companies to collect its data (i.e. accountants, real estate brokers and developers, dealers in precious metals and stones, casinos, and notaries).

Other jurisdictions have acted already, such as Quebec's legislation to make beneficial owner information searchable in its current registry, BC's warmly-welcomed landowner transparency registry, and the US's new federal registry. The UK has led the way since 2016, and dozens of other countries that have either fully or partially implemented such legislation.

C4TF also advocated for such a registry in our August 2020 submission to pre-budget consultations by the House of Commons Standing Committee on Finance, through webinars, and in the February 2021 budget proposals of our Fair Tax Recovery Plan. We mobilized the public to act on the issue, and we kept up media pressure to publish the results of the consultation into Spring 2021.

In April, our hard work paid off, as Finance Minister Freeland's budget committed $2.1 million in the 2021 federal budget to establish a public beneficial ownership registry in Canada. It was a huge win for C4TF and our *End Snow-Washing* allies. In June, G7 Finance Ministers also agreed to implement and strengthen registries of company beneficial ownership information in their respective jurisdictions.

Next challenge: setting it up correctly with full provincial buy-in. We are now developing model legislative language to urge the federal and provincial governments to adopt so the registries are comprehensive and effective.

We also need greater transparency in other areas and advised the government to increase transparency and accountability by strengthening whistle-blower protections, and requiring large multinational corporations to do country-by-country reporting of their sales, profits, and taxes paid.

#endsnowwashing

Campaign: Level the Digital Playing-Field

Foreign multinational e-commerce giants like Google, Amazon, Facebook, Apple, Netflix, Uber and many others have benefited from billions in tax preferences and pay little to no corporate taxes in Canada despite the many billions they make in Canadian sales, including to our governments.

This isn't just grossly unfair—benefiting the largest companies and their billionaire owners and giving them massive and unfair advantages over smaller Canadian competitors—it has also come at great economic, fiscal socials costs, with thousands of jobs lost and businesses closed, billions in government revenues foregone, and damage to our media, cultural and community fabric.

Canadians for Tax Fairness has campaigned for many years for federal and provincial governments to modernize their tax laws, eliminate these preferences, level the digital playing field, and protect Canadian culture. Over the past decade we've made many submissions, engaged in public campaigns and met numerous times with government officials, ministers, members of parliament, senators, and party officials and pushed them to eliminate these preferences.

While other governments took action, the Canadian government's lack of action was very frustrating, but we finally achieved some success in the 2019 election campaign when every political party promised to introduce a digital services tax and take other steps. And now real progress: since 1 July 2021 the federal government has started to apply GST/HST to imports of digital services, to goods supplied by fulfillment warehouses such as Amazon, and short-term rentals such as AirBnB. This will raise about $600 million a year.

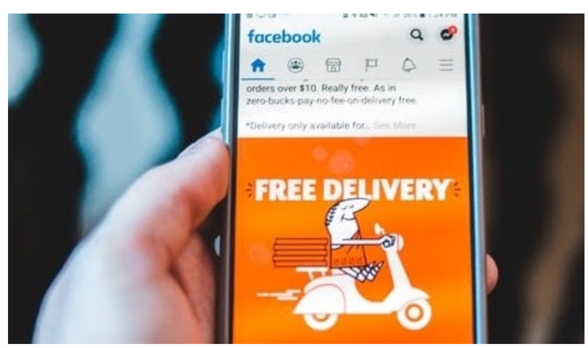
The federal government has also committed to apply a 3% digital services tax (DST) starting 1 January 2022, expected to raise close to $1 billion annually, on the revenues that large multinational tech giants derive from Canadian users of on-line marketplaces, social media, on-line advertising and user data, until multilateral reform of international corporate laws comes into effect.

Photo by James Yarema on Unsplash

This is a positive step, but as we told the federal government the DST should be broader to also cover revenue from streaming services, digital software and services, and the federal government should ensure it covers ridesharing masters of tax avoidance such as Uber.

The federal government should also eliminate the ability of businesses to deduct advertising expenses on foreign internet platforms under Sec.19 of the Income Tax Act. This would increase federal revenues by over $1 billion annually.

After many years of campaigning on this issue, we're glad that the federal government has finally taken action on one major area and made a significant commitment in another. But we need to keep the pressure up, and ensure that an effective and broader digital services tax is introduced, and urge all political parties to eliminate the advertising expense deduction that encourages our businesses to advertise on Google and Facebook instead of Canadian media platforms.



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Campaign: Tackle the Tax Havens

The global scourge of tax havens remains a significant problem for government revenue, while causing an unfair disadvantage for smaller and medium-sized domestic firms, growing corporate concentration, a less competitive business environment, and increased wealth inequality.

In July 2020, we released a report showing corporate Canada's funds in its top 12 tax havens had reached a record high of at least $381 billion in 2019 alone - 27% of Canadian FDI, and a 634% increase from 1999. Our November 2020 report "It's time to tax extreme wealth inequality" noted the PBO's estimate that Canada loses up to $25 billion a year to tax havens. We helped publicize some egregious examples of tax haven exploitation, including by Cameco and Loblaws.

We steadfastly repeated clear solutions to this legalized fraud, including in our pre-budget submission to the House Finance Committee: impose strict limits on use of intellectual property to shift profits to low-tax jurisdictions; treat large corporations including multinationals as single entities for tax purposes so they can't use subsidiaries and affiliated companies to avoid taxes; terminate double non-taxation agreements with tax havens; and invest in additional resources to investigate and prosecute corporate offshore tax dodging; and increase penalties against corporations that evade taxes, and against professional accounting firms that assist them.

We worked closely with global tax justice organizations to strongly advocate, including at the OECD and IMF, for fundamental reform of international corporate tax rules. C4TF Director Toby Sanger is on the council of the Global Alliance for Tax Justice (GATJ) and a member of the steering group of the Independent Commission for the Reform of International Corporate Taxation (ICRICT), which has renowned economists Joseph Stiglitz, Thomas Picketty, Gabriel Zucman and former Finance Ministers among its commissioners.

Photo by Christine Roy on Unsplash

ICRICT has been a major player in achieving fundamental reforms, including a global minimum corporate tax rate, treatment of multinationals and their subsidiaries as unitary enterprises, and shifting from a transfer-pricing system to allocation of corporate profits based on real economic factors.

C4TF's April 2021 report backed that call, and showed that Canada could gain at least $11 billion if the rate were set at 21%, and that a rate of 25% would raise over $19 billion annually, while remaining below the average 26.5% combined federal and provincial tax rate.

We've also pointed out that the UN Financial Accountability Transparency and Integrity Panel calls for a public centralized registry for beneficial ownership information, and for requiring private multinational entities publish accounting and financial information on a country-by-country basis.

In April, the tide began to turn, as the Biden Administration pushed for significant reforms including a global minimum corporate tax of 21%, which the G7, G20, and the 130+ countries in the OECD seem set to agree on by the end of the year, with a 15% global minimum tax.

While these would represent some positive reform, they are not sufficient for what is a once in a generation opportunity, which is why we and our allies are calling for more significant reforms.

Campaign: Tax the Rich

Canada's richest families have got it good. Really good. C4TF's November 2020 report, "It's time to tax extreme wealth inequality," spelled the wealth gap out. We went from 23 billionaires in 1999 to 100 in 2018, whose wealth equals that of the 12 million poorest Canadians combined. Over the past decade, the wealth of Canada's 1% more than doubled, and their share of overall wealth increased from 18% to 26%.

In the past decade since the Occupy Wall Street movement, Canada's top 1% have been the *only* group to have increased their share of wealth: the net wealth of *all other groups* declined or stayed the same. Canada's richest 10% now hold over twice as much wealth as the poorest 80%. And the bottom 50% of Canadians' share of overall wealth has fallen to just 4.7%, or just over $37,403 per person in 2019.

The far-reaching consequences: stifled business competition; increased economic instability; diverse social costs, including mental illness, addiction, bullying, and crime; poorer economic performance; greater concentrations of power and political influence; and increased racial and gender inequality due to a shrunken tax base for funding services like childcare.

How did we get here? Canada remains one of the few G20 nations without wealth, estate or inheritance taxes. Extreme wealth can grow virtually tax free as shares or investments, often off-shore. When realized, only 50% of the capital gain is taxed. In the end, the top 1% pays a lower overall rate of tax on their income than all other income groups, including the poorest.

Many of the wealthiest billionaires on earth don't even pay any income tax because of their rampant use of tax loopholes and tax havens, as the recent ProPublica leak in the United States revealed - and the situation is probably the same in Canada.

We proposed a wealth tax to the House Finance Committee last August, of 1% on fortunes of over $10 million, which would generate over $10 billion annually, enjoy support from three-quarters of Canadians including majorities from all political parties, and still allow wealthy Canadians to keep growing their enormous fortunes.

In May, we noted that a graduated wealth tax at a rate of 1% on wealth over $10 million, 2% on wealth over $100 million, and 3% on wealth over $1 billion, which would generate close to $20 billion annually.

Our Fair Tax Recovery Plan further estimated: up to $17 billion from upping the inclusion rate on capital gains; up to $5 billion from limiting or eliminating the dividend tax credit, since half the benefits go to the top 1%; $3.4 billion from in increasing penalties on tax evaders and their accounting and legal accomplices, while funding the CRA to effectively investigate and prosecute financial criminals; at least $2 billion from a pandemic federal income surtax of 5% on income of over $500,000 and 10% on income over $1 million; and $840 million from eliminating the stock option deduction, since over 90% of the benefits of this loophole go to the top 1%.

The federal Liberals felt enough pressure to promise in their throne speech to "identify additional ways to tax extreme wealth inequality," but they haven't delivered anything yet.

C4TF, along with other members of the Tax The Rich Coalition, are determined to achieve substantial change, including the introduction of a wealth tax, closing of tax loopholes, and to make a wealth tax, and a pandemic excess profits tax.

REPORTS

Corporate Assets in Top 12 Tax Havens

July 2020, by Toby Sanger and Erika Beauchesne

Corporate tax dodging through tax havens costs Canadian governments at least $10 billion and up to $25 billion annually, overwhelmingly benefiting larger multinationals and the wealthy, leading to greater corporate concentration and inequalities, all at the expense of ordinary Canadians and small and medium-sized domestic businesses. C4TF proposes increased transparency, strengthening rules to prevent tax dodging, and increasing penalties on tax-evaders and their professional enablers. [READ]

Submission to the House of Commons Finance Committee on Budget 2021

August 2020, by Toby Sanger & Erika Beauchesne

A submission to Finance Canada on how the government can extend public services and tax supports, close loopholes, promote a competitive business environment, and transition to a low-carbon economy. [READ]

It's Time to Tax Extreme Wealth Inequality

Nov. 2020, by Toby Sanger and Erika Beauchesne

Canada's wealthiest billionaires have continued to become even wealthier through the pandemic. What can the Canadian government can do to tax extreme wealth and address our disturbing and growing levels of inequality? The Pandemic has shown how jurisdictions that invested early in the resources to protect all their citizens fared better than those that downplayed risks and turned to austerity in a time of crisis. [READ]

Corporations Making Record Profits During the Pandemic

December 2020, by D.T. Cochrane

Decades of corporate-friendly tax policies have contributed to record profits, and worsening inequalities. During record deficits and debt during the Covid-19 Pandemic, dozens of Canada's largest corporations rake in record profits, in some cases using public subsidies to do so. C4TF calls for: 1) an excess profits tax; 2) restoration of corporate tax rates; 3) improved transparency and accountability for government spending, corporate ownership and corporate finances. [READ]

A Fair Tax Recovery Plan

February 2021, by Toby Sanger and E. Beauchesne

For all the devastation COVID-19 has brought, it has created an opportunity to rebuild a more equitable, sustainable and resilient economy. The significant investments required are possible thanks to lower lending rates, public support for spending on the recovery, and progressive tax reforms. A report on how the federal government can make our tax system fairer, reduce inequalities, and raise the revenues needed to finance the recovery. [READ]

Canada Could Gain $11 billion from Biden minimum corporate tax plan

April 2021, by Toby Sanger

Canada could gain at least $11 billion annually from a global minimum corporate tax levied at a 21% rate on the undertaxed profits of multinationals. Revenues would be even higher with reforms that more equitably distribute multinational corporate profits between countries on the basis of real economic factors. While other countries, including the United States, have made significant proposals for reform, Canada has been largely silent. [READ]

Pandemic Profits and the Public Purse

May 2021, by D.T. Cochrane

Fifty of Canada's largest companies made record profits during the pandemic while many paid lower effective tax rates, many benefited from tax havens, and a handful received support through the Canada Emergency Wage Subsidy (CEWS) program. Amongst the 50 record-setting companies, 37 had an effective tax rate below their combined federal-provincial statutory rate, 34 had at least one identified subsidiary in a tax haven, and at least 7 of the 50, or their subsidiaries, benefited from CEWS. [READ]

Uber-low Taxes Lyft Ride-sharing Revenue

July 2021, by D.T. Cochrane

Uber and Lyft avoid paying around $135 million per year in Canadian taxes: around $81 million in avoided EI and CPP payroll taxes; up to $54 million in avoided corporate taxes. Meanwhile, they make their drivers collect around $217 million in GST/HST remittance. A 3% digital services tax would generate $60 million annually from the companies. [READ]

Financial Statements

Revenue

	2018	2019	2020
Donations	$129,661	$139,860	$146,949
Global Alliance for Tax Justice	$45,611	$0	$0
Beneficial Ownership Transparency Project	$78,036	$109,287	$11,935
Other Projects	$5,000	$5,000	$13,000
Miscellaneous (interest revenue)	$753	$286	$257
TOTAL:	**$259,061**	**$254,433**	**$187,187**

Expenses

	2018	2019	2020
Administration	$15,436	$7,426	$7,678
Campaigns	$11,938	$7,778	$8,260
Contractors and Salaries	$188,091	$180,469	$137,099
Media Monitoring	$3,767	$3,924	$4,307
Professional Fees	$3,971	$5,181	$3,473
Projects	$9,919	$35,705	$1,177
TOTAL:	**$233,122**	**$240,483**	**$161,994**

	2018	2019	2020
NET REVENUE:	$25,939	$13,950	$25,193

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