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Ey budget briefing 2020

It has been clear for weeks now that the focus of this year's Federal Budget would be on creating jobs, driving the unemployment rate back to 6 percent and lower. However, it is no longer about supporting any job, but rather jobs that have a future. Therefore, there was no extension to the Jobkeeper grant beyond March 2021, which will disappoint many. The hardly economic reality is that there has to be a turn towards creating jobs that have a future and weaning off the expensive life support economy, although speed and time are a difficult balance. The focus on jobs was clear in that major policy initiatives included a modeled estimate of the impact of jobs. Much of job creation - which according to government estimates sees the unemployment rate reach 8% in the December quarter of 2020 before falling to 5.5% in June 2024 - is based on a recovery in aggregate demand. In terms of direct measures, the centerpiece focuses on creating jobs for young Australians. The credit contracting jobmaker provides companies hiring from the pool of those receiving JobSeeker, youth benefit or parenting, \$200 a week for those aged 16 to 29 and \$100 per week for those aged 30-35. To qualify, employers must demonstrate net additional employment - which is important with policies such as wage subsidies. Alongside these policies were several initiatives aimed at education and training and apprenticeships that will be important in plugging the skills gap, but possibly take time to feed. These policies must be read in the context of proposed changes in the university sector, and facilitate the fiscal-deductibility of the realiaeria. Disappointingly, although there was a clear focus on getting young Australians back to work, direct measures for women who have lost their jobs or left the workforce were absent. On the other hand, updating the Women's Economic Security Statement 2020 provides disappointing funding of \$240.4 million over five years. 2. Get households spending from consumers are asked to boost some of the economic recovery. A centrepiece of this Budget have been tax cuts for individuals, which the government hopes will boost spending and put the economy on the road to recovery. As expected, phase 2 of the personal income tax cuts has been brought forward to fiscal year 21. At the same time, personal income tax (LIMTO) compensation has been extended for one year. The government knows that this type of revenue boost for this demographic is more than is spent. It equates to a \$1.060 boost for those earning \$40,000 in FY21 compared to \$2,565 for those earning \$200,000. In total, it will increase household income by \$6.9 billion in FY21 and a further \$16.8 billion in FY22 than the government expects, even if unsafe, will be spent. The Treasury estimates that these fiscal measures will increase GDP by \$2.5 billion and \$9 billion and financial year 22 respectively. This means for every dollar given away in FY21, GDP will increase by 36 cents, and in FY22 the single LIMTO will increase spending by 70 cents per dollar. These assumptions seem reasonable, but it also shows how much goes into savings, rather than spending. One way that spending is activated, is direct cash payment, so it makes sense that the government has added two payments over \$250 to eligible pensioners, veterans, low-income families and card dealers. While smaller amounts than previously, we know that this work given the previous two payments of \$750 quickly flowed through the economy. However, the numbers show that in the June quarter, one in five dollars of disposable income was saved. Given that Australians face rising unemployment, high job insecurity, the end of support, including JobKeeper and JobSeeker, the rent and mortgage holidays ending and weak wage growth, there is a question mark over the Government's assumptions that they predict consumers will spend more, rather than less, with a forecast that the savings rate will fall from their all-time highs Tax Alert No. 51, November 5, 2020 Our initial \$30 billion response to COVID-19 has funded expanded test capacity. And now, as we face the second wave, our plan has adapted to reflect the current needs of people in Ontario. Our plan has three pillars: Protect, support and recover. [T] its next phase of the Ontario Action Plan brings our total RESPONSE OF COVID-19 to \$45 billion over three years. Ontario Finance Minister Rod Phillips tabled the province's fiscal 2020-21 budget. The budget contains several tax measures affecting individuals and corporations, but contains no new taxes or tax hikes. As set out in Table A, the minister predicts a deficit of \$38.5 billion for the 2020-21 academic year and projects deficits for each of the next two years. Table A – Ontario Budget Deficit Projections The following is a brief summary of key fiscal measures. Corporate tax measures Corporate tax rates No changes are proposed in corporate tax rates or the \$500,000 limit for small businesses. Ontario's 2020 corporate tax rates are summarized in Table B. Table B – Ontario Corporate Tax Rate The minister proposed the following corporate tax measures: Ontario Research and Development Tax Credit (ORDTC) – The ORDTC is a 3.5% nonremable credit. Ordtc claims must be filed no later than 18 months after the corporation's taxation during the Ontario proposes extending this deadline in a similar way to the federal extension for the federal tax credit for Scientific Research and Experimental Development. Companies with annual taxes from September 13, 2018 to December 31, 2018 will have an additional six months to file the claim. Companies with the end of the year From 1 January 2019 to 29 June 2019 you will have until 31 December 2020 to file a claim. Tax credits to cultural media As a result of delays in producing the COVID-19 pandemic, companies may not be able to meet tax deduction deadlines for various cultural means. To help companies maintain their tax credit eligibility, Ontario will temporarily extend some terms and modify some requirements for the following tax credits. Ontario film and television tax credit – Companies are required to submit an application for an end certificate within 24 months of the year the main photograph begins. The option to extend this period within 18 months is also available. Ontario will allow companies an additional 24 months to the existing deadline of 24 months to submit an application for this certificate, resulting in a new application period of 48 months. A company will continue to have the option of extending this new term extended by the current additional 18 months. Currently, companies must obtain a written agreement to have film or television production shown in Ontario within two years of the production being completed and become commercially exploitable. Ontario will extend this two-year period by an additional 24 months. In addition, a company can claim eligible expenses up to 24 months before the start of the main photograph. Ontario will extend this period by allowing companies to claim eligible expenses up to 48 months before principal photography begins. These measures will apply to productions for which eligible expenses were incurred by March 15, 2020 and which were not completed, certified by Ontario Creates, or deemed ineligible for tax credit by Ontario Creates prior to that date. Ontario Production Services Tax Credit – Currently, the total expenses included in the cost of a production during the 24 months after the start of the production must exceed the minimum spending requirements. Ontario proposes allowing certain companies an additional 24 months to meet these requirements. Likewise, currently you can not claim the tax credit until the tax year in which begins the main photograph. Ontario will allow certain companies to otherwise claim the eligible expenses incurred in the two tax years prior to the year in which the main photograph begins. No details have been provided in the budget documents on the meaning of certain companies or the criteria/conditions to qualify as such. Both measures would apply to productions for which eligible expenses (or eligible expenses) were incurred in Ontario in the financial years 2020 and 2021. Ontario Interactive Digital Media Tax Credit – Currently, a company is required to incur eligible labor expenses for specified and unspecified products over the 37 months prior to the completion of the product. Ontario will extend this term by an additional 24 months, applicable to products that were not completed by March 15, 2020 and for which eligible labor expenses were incurred in fiscal year 2020. Ontario book publishing tax credit – Currently, a minimum of 500 copies of a literary work must be published in a limited edition. Ontario will waive this requirement for fiscal years 2020 and 2021. The following table in Ontario budget documents provides a summary of the culture-related fiscal measures described above. The budget does not include any change in personal income tax rates. Ontario 2020 personal tax rates are summarized in Table C. Table C - 2020 Ontario Personal Tax Rates In addition, there is a 20% overtax on Ontario's basic tax between \$4,830 and \$6,182, and a 56% overtax on Ontario's core tax higher than 6.182 People living in Ontario on December 31, 2020 with taxable incomes exceeding \$20,000 pay the Ontario Health Premium (OHP). The OHP goes from \$nil to \$900 depending on the individual's tax base, with the top premium paid by individuals with taxable incomes exceeding \$200,599. The OHP is not included in the above rates. Individuals living in Ontario on December 31, 2020 with taxable income of up to \$15,714 pay no provincial tax as a result of a reduction in low income tax. The reduction goes back to the tax base of more than \$15,714, resulting in an additional 5.05% provincial income tax between \$15,715 and \$20,644. For the tax base exceeding \$150,473, The combined federal-Ontario 2020 Personal Income Tax rates are detailed in Table D. Table D – Combined Federal And Personal Tax Rates 2020 This budget proposes the following personal tax credit: The tax credit for the home security of the elderly - To help the elderly maintain their independence and stay in their homes safely and longer , Ontario will introduce a new refundable tax credit for 2021 : tax credit on the home security of the elderly. Eligible claimants, which would include senior homeowners, tenants or people living with relatives who are elderly, will be able to claim a refundable tax credit equal to 25% of up to \$10,000 in expenses eligible for a senior's primary residence in Ontario, resulting in a maximum tax credit of \$2,500. The \$10,000 limit can be shared by people who share a home, including spouses and common law partners. The amount of the credit will not depend on the income of the complainant. Expenses include expenses paid or paid in 2021 and refer to reforms that improve security and accessibility or help a larger to be more functional or mobile at home. Examples of eligible expenses are expenses relating to: Reforms to allow first-floor occupancy or a secondary suite for the elderly; Grab related bars and reinforcements around one of a bath, and shower; Ramps for wheelchairs, elevators of stairs and wheelchairs, and elevators; and Non-slip floors. Individuals will be able to claim credit for eligible expenses if the improvement was made to their habitual residence or to a residence that they reasonably hope will become their habitual residence within 24 months of the end of 2021. The credit can also be claimed for the fee of improvements of a person made by a condominium corporation (or similar body) to the property that includes the main residence of the person, provided that the improvement meets the eligibility conditions. If an individual makes split payments for an improvement, all expenses will be considered to have been paid when the final fee is paid. In order to qualify for the credit, the final fee must be paid in 2021. Ontario intends to work with the Canada Revenue Agency (CRA) so that individuals can claim credit through their 2021 Personal Income Tax returns. Other employer health tax measures Currently, the first million dollar payroll is exempt from Ontario Employer Health Tax (EHT) for eligible private sector employers with a total annual Ontario remuneration of \$5 million or less. The exemption amount must be shared by an associated group of employers. The exemption was increased from \$490,000 in 2019 to \$1 million for 2020 alone, as previously announced in ontario's economic and fiscal update delivered on March 25, 2020. Ontario will make this increase permanent. Although the amount is indexed to inflation every five years, the next scheduled adjustment will occur on January 1, 2029, in light of the increase in the amount of the exemption from 2019. Currently, employers with Ontario annual payrolls of more than \$600,000 are required to pay EHT through monthly fees. Employers not required to make monthly fees pay EHT when they file their annual tax returns. Ontario will double that payroll threshold to \$1,200,000 from 2021. Employers claiming the full exemption will be required to remit fees when they owe more than \$3,900 in EHT for the year. Business education property tax currently, there is a wide range of corporate education property tax rates in Ontario, depending on location. Ontario will reduce all high tax rates (including the top rate of 1.25%) at a common high rate of 0.88% for commercial and industrial properties, effective from 2021. The proposed rate reduction will benefit approximately 94% of all business properties in the province. Ontario small business real estate tax will provide municipalities with flexibility target property tax advantages for small businesses, starting in 2021. A new optional subclass of properties for small businesses will be created to allow councils to target tax relief by reducing property taxes on these properties. Ontario will also consider the coincidence of these reduction of the property tax in order to provide provincial support to small businesses. The Evaluation Act will be amended so that councils define the eligibility of small businesses in a way that best suits local needs and priorities. The Ontario beer and wine tax will freeze beer tax rates until March 1, 2022 and retroactively cancel the increase in basic wine tax rates that was scheduled to come in at June 1, 2020, but was suspended by a provincial order under the Financial Administration Act for the comine period between June 1, 2020 and December 31, 2020. Other technical modifications To Taxation - Ontario will make a series of technical amendments to the Ontario Taxation Act, 2007, to ensure the following: Individuals continue to be entitled to appeal the amount of the Ontario trillionium profit, the Ontario sales tax credit, the energy credit and the Ontario estate tax, or the northern Ontario energy credit they are entitled to Tax credit adoption costs can continue to be used in calculating the amount of the tax paid by the common spouse or partner, when determining the amount of tax credits that can be transferred to a taxpayer of their spouse or common law partner; Low-income people and the families' tax credit continue to be unaffected by ontario's equity tax calculation; and the community food tax credit donation program for farmers remains the last tax credit to apply in calculating an individual's Ontario income tax. Ontario will amend several other statutes administered by the Finance Ministry in an effort to improve administrative effectiveness and enforcement, maintain the integrity of Ontario's tax and revenue collection system, and improve legislative clarity or regulatory flexibility to preserve policy intent. More information Toronto Karen Atkinson +1 416 943 2172 | karen.e.atkinson@ca.ey.com Neil Moore +1 416 932 6239 | neil.moore@ca.ey.com Ian Sherman +1 613 598 4335 | ian.m.sherman@ca.ey.com John Sliskovic +1 519 646 5532 | john.t.sliskovic@ca.ey.com Waterloo Tim Rollins +1 519 571 3379 | tim.rollins@ca.ey.com Ameer Abdulla +1 519 571 3349 | ameer.abdulla@ca.ey.com: For up-to-date information on federal, provincial and territorial budgets, ey.com/ca/Budget. visit ey.com/ca/Budget.

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