

2008 PRE-BUDGET SUBMISSION

February 21, 2008



The Manitoba Chambers of Commerce

Entrepreneurial Spirit • Community Values

227 Portage Avenue

Winnipeg, Manitoba

R3B 2A6

Telephone (204) 948 0100

Fax (204) 948 0110

E-mail: mbchamber@mbchamber.mb.ca

www.mbchamber.mb.ca

D) EXECUTIVE SUMMARY OF RECOMMENDATIONS (reiteration of the Great Jobs Agenda):

1) Mindset (attitude is key)

Adopt a ‘creative capital mindset’ – one that judges all economic policies against the basic standard of whether they are empowering each individual to obtain employment that fully taps into their creative potential (i.e. jobs that are well-paying, meaningful and tap into their talents).

2) An Environment Where Business Can Thrive

If the goal of the Great Jobs Agenda is to provide people with jobs that are well-paying, meaningful and tap into their talents, then we need an environment that enables businesses to create/maintain those jobs.

To this end, a long-term tax vision is needed:

Step 1:

- In addition to your current plans for tax relief, commit to focused relief for low income Manitobans and make it a priority to eliminate all capital taxes, all sales tax on capital and all profit insensitive taxes.
- While the ‘price tag’ is admittedly fairly heavy, quite simply the payroll tax needs to go. It is profoundly wrong-headed to tax a business for increasing staff and/or their wages. At the very least, you must declare your intent to eliminate this tax and develop a multi-year strategy to do so.
- The specific path of implementation will of course depend on the availability of revenue, what we are simply seeking at this point is a commitment that new tax relief will focus on these items over the near and medium-term.

Step 2: For the long-term you need to look at the elimination of these taxes, then moving on to further corporate and income tax relief. Unfortunately, fiscal restraint and new revenues may not be enough to fund this relief. Of course, deficits would not be a prudent response. Accordingly, you should immediately commit to developing a strategy that will consider how to move our province more from a regime that taxes investment/income to one that taxes consumption. This ‘big picture’ thinking should include an analysis of the following:

- the economic effect of eliminating the corporate tax, “This is an unconventional solution and further research is required to assess

- the long-term impact on tax revenue, patriation of earnings by foreign companies and other issues.”¹;
- converting the PST into a broad-based value added tax covering goods and services²;
 - basing personal taxation on lifetime earnings.³; and
 - a consideration of how other jurisdictions tax; what insights may be gained therein; and how, if at all, this could be applied to Manitoba. For example, it has been suggested Denmark and Sweden have high rates of tax but in a way that motivates business investment.⁴

3) Nurture Skills/Recognize Skills

None of the items we propose for the skills strategy are new (lifelong learning, the importance of skills acquisition from the most basic to the most sophisticated, skills recognition, etc). Indeed, great strides have been accomplished in relation to many of them. The key call for change is twofold:

- that these strategies receive an even greater focus from government, business, labour and the public as part of a Great Jobs Agenda; and
- as such, every single initiative be evaluated against the standard of whether the skills of the individual involved have been enhanced in a way that leads to engaging and financially rewarding employment.

4) Identify & Remove Roadblocks for Those on Low-income

Engage in effective tax relief for low-income tax payers.

As an interim step, the government must immediately follow-up on these items contained in the 2005 Budget Papers:

- “Recent federal-provincial work on Market Basket Measures (Human Resources Development Canada, 2003) may provide a further tool for assessing the breadth and depth of low income in Manitoba.”⁵ and “Manitoba is also closely monitoring the development of market-basket measures of low income to determine their usefulness as a

¹ “Rebalancing priorities for prosperity”, Fourth Annual Report, November 2005, p. 45.

² Ibid., p. 45.

³ Ibid., p. 46

⁴ Ibid., p. 44.

⁵ Budget Paper F, “Addressing Poverty in Manitoba”, p. 3.

policy tool for setting welfare rates and establishing non-refundable income tax credits.”⁶

- “Preliminary results indicate that work is needed on reducing marginal effective tax rates.”⁷
- “In the future, Manitoba will examine whether the broad range of boutique programs that are available can be modified or consolidated to reduce high marginal tax rates that may be a disincentive to participating in the labour force.”⁸
- “... the ability of low-income families to build assets is also a concern.”⁹ and “To this end, the Manitoba Government is supporting a pilot project on Individual Development Accounts in Winnipeg.”¹⁰

As well, if you are going to continue with the Manitoba Advantage analysis you should include a cost comparison of families living on a minimum wage income.

5) Trumpet Success (Business & Government)

Collectively we must do a better job of sharing these success stories in a way that both inspires and instructs.

6) Obey the Law

Laws that are not enforced serve no purpose other than to permit victimization of workers and to penalize law-abiding employers.

7) Broaden Knowledge of the Law

The first step to an effective regulatory system is knowledge as to its existence.

8) All Together (Government, Labour, Community Groups and Business Must Work Together)

⁶ Ibid., p. 21.

⁷ Ibid., p. 21.

⁸ Ibid., p. 21.

⁹ Ibid., p. 21.

¹⁰ Ibid., p. 22.

The most important aspect of the Great Jobs Agenda is that government, business and labour agree to work on it together.

To a significant degree an element of cooperation already exists in Manitoba. To build on this momentum the government should create a Forum on the Great Jobs Agenda;

- The Forum should have two responsibilities: ongoing and timely reporting on, and measurement of, the Great Jobs Agenda; and an assessment of the combined effects of provincial initiatives that influence the Great Jobs Agenda. The Forum should report annually to the Manitoba Legislature and the public on its findings in each of its areas of responsibility;
- The Forum should be established for an initial four-year period. The Forum's mandate should be renewed if a public review concludes that it has been effective in fulfilling its responsibilities;
- The Forum should consider productivity issues, but that analysis will need to occur within the context of the Great Jobs Agenda;
- As part of its reporting the Forum should perform an ongoing and detailed analysis of Manitoba's economy. To lead to truly informed policy decisions this analysis must look at each sector, not just the economy as a whole. This analysis should reveal:
 - The need for specialized training and research institutions on a sector-by-sector basis;
 - Specialized infrastructure needs on a sector-by-sector basis;
 - The need for special regulatory regimes on a sector-by-sector basis; and
 - Any other special needs identified on a on a sector-by-sector basis.
- The Forum should have a website, with regular updates that are both posted and emailed to subscribers. The website and activities of the Council of the Federation are good examples of the type of collaboration and reporting that is envisioned.¹¹ The Task Force on Competitiveness, Productivity and Economic Progress is another good example.¹²
- Ideally the Premier's Economic Advisory Council should be tasked with the role of the Forum, however, if PEAC cannot accomplish this type of analysis and reporting another entity should be set up to do so.

The Great Jobs Agenda will build bridges - among constituents and towards economic and individual prosperity. It is an agenda for a province that wishes to thrive in an increasingly knowledge-based and global economy.

¹¹ See <http://www.councilofthefederation.ca/>.

¹² www.competeprosper.ca.

II) INTRODUCTION:

The Manitoba Chambers of Commerce is the umbrella organization for Manitoba's Chamber movement. With a membership comprised of 74 local chambers and 350 direct corporate members, in total we represent over 10,000 businesses from across Manitoba.

Our membership is not confined to any specific region within Manitoba. Nor do we represent only one size of business. In fact, the Manitoba Chambers represents the entire spectrum of business, from sole proprietorships to some of the largest companies in Manitoba. Nor do we represent only one particular sector of the economy. To cite but a few examples, our membership includes representatives within services, manufacturing, transportation, mining, agriculture and technology.

The Vision of the Manitoba Chambers is as follows:

- Policy development that brings together businesses of all sizes, from all sectors, and communities across Manitoba;
- Non-partisan public debates of integrity, that criticize government where necessary, praise government where warranted, and disdain personal attacks and exaggeration;
- A business community that demonstrates high ethical standards in all it does;
- Businesses dedicated to the vitality of their communities, the prosperity of their employees and the sustainability of the environment;
- A province that understands the nature and value of entrepreneurship and promotes the competitive enterprise system;
- A provincial government with sound, long-term economic strategies that are focused without ignoring opportunity, flexibility and diversity;
- Government policies and spending that are efficient and effective, delivering the programs that Manitobans need and helping the disadvantaged; and
- A Manitoba that promotes the progress of all its citizens toward individual freedom, dignity and prosperity, and opposes any form of negative discrimination or needless control.

We are honoured to present this, our ninth Pre-Budget submission to you.

This is the third year that we will be calling on you to embrace the ideas contained in our Great Jobs Agenda.

You are a busy man with an important job, and accordingly your time is precious. This, coupled with the fact that we are essentially reiterating the Great Jobs Agenda, has led us to suggest a break from the form of our previous presentations. Rather than meet with you and provide a written presentation we are simply providing a written presentation and leaving it to you to decide whether you wish a further meeting for the purposes of elaboration or discussion.

A key feature of both the “Have’ Province Initiative and the Great Jobs Agenda is we do not leave everything on the doorstep of government, we call on Manitobans to play a key role in helping to realize the incredible potential of this great province.

For example, part of the Great Jobs Agenda calls upon the citizenry of Manitoba, in particular its associations, to celebrate the success - including the successes of our government.

We are proud to indicate that the Manitoba Chambers of Commerce is adding to its efforts to highlight the work of the Government of Manitoba. Traditionally we have published a Government Initiative of the Month in our weekly email newsletter; posted the speaking notes of the Ministers on our website; and published key government notices in the ‘Manitoba Matters’ section of our membership magazine, the Focus. New efforts will include the following:

- MCC TV: To our knowledge we are the first business association in Canada to provide regular video highlights of each Minister’s speech;
- Now that our new website is up and running we will resume our practice of providing a story that is solely devoted to highlighting the great initiatives of each provincial budget;
- Our website is going to add a new scrolling area that highlights new government initiatives;
- The Focus Magazine is looking at creating a new and regular column that will provide an in-depth profile of a particular government program or initiative and how it is helping our communities and/or Manitoba businesses.

We were pleased that Budget 2007 did much that is in line with the Great Jobs Agenda.

Once again, to your absolute credit, you have openly declared that your latest budget was not one to rest on, but to build on. It is in that spirit that we are honoured to provide this submission.

III) MOVING FORWARD: The Great Jobs Agenda, ‘Rewarding Work’ and the 2007 Budget

1) The Great Jobs Agenda makes a call for ‘Identifying & Removing Roadblocks for those on Low-Income’

The Manitoba Chambers of Commerce was pleased to go on record with the media as supporting ‘Rewarding Work’ when it was first announced. Our reading of the initiative suggested there was much, in spirit as well as specifics, that echoed the Great Jobs Agenda.

- *The Great Jobs Agenda called for effective tax relief for low-income Manitobans, including an effort to reduce high marginal effective tax rates*

“Rewarding Work”¹³ provides:

- enhanced work incentives
- a rewarding work allowance
- income assistance for persons with disabilities
- a Manitoba Child Benefit
- Income Indexing for Child-care Subsidies
- Extended non-insured health services (in years two to four of the initiative)

As well, Budget 2007 provides:

- a \$200 increase to the Basic Personal Amount
- a 24% increase in the Spousal Amount and Eligible Dependent Amount¹⁴
- a commitment to a multi-year plan that will lower the first income tax rate to 10.5% and increase the first income tax threshold to \$35,000

- *The Great Jobs Agenda called for enhancements to the ability of low-income families to build assets*

“Rewarding Work” provides:

¹³ For the sake of brevity this submission does not reiterate all of the initiatives of ‘Rewarding Work’. However, the Manitoba Chambers is aware of them and does appreciate their value.

¹⁴ These first two initiatives from the 2007 Budget are said to have removed some 6,000 low-income Manitobans from the tax rolls. That said; these tax measures do not only apply to low-income individuals. As a result, the total cost of the relief mushrooms to \$20.2 million. If these initiatives were primarily targeted to help low-income Manitobans we wonder if there wasn’t a more effective way to spend that amount.

- Doubling cash asset exemptions for persons with disabilities
- Increased work incentives to allow people to save money for emergencies (in years two to four of the initiative)

As well, the government has been partnering with SEED Winnipeg on asset-building programs.

While these efforts are welcome, we need to broaden the assets involved and the people covered. For example, the asset exemptions of ‘Rewarding Work’ only target those with disabilities and SEED focuses on Winnipeg’s North End.

Further, to our understanding these initiatives only allow savings for education, a first home and business capital. While all of these areas are important, Manitobans on assistance also need to be able to save simply to have a buffer to cope with the vagaries of life (an employee on assistance suddenly needs a babysitter because a child is sick from school, the chance to buy a car, car repairs, a broken window, food is spoiled because a fridge breaks down, a trip to see a relative who is dying etc, etc) that can be so fraught and indeed debilitating when finances are tight.

Nor should we lose sight of the simple fact that the meager beginnings of a general savings account can lead to the discipline and fiscal capacity to take that next step and start saving for an education, a first home or business capital.

- *The Great Jobs Agenda called for work on ‘Market Basket Measures’*

Specifically, we endorsed the following comments you made in 2004:

“Recent federal-provincial work on Market Basket Measures (Human Resources Development Canada, 2003) may provide a further tool for assessing the breadth and depth of low income in Manitoba.”¹⁵

and

“Manitoba is also closely monitoring the development of market-basket measures of low income **to determine their usefulness as a policy tool for setting welfare rates** and establishing non-refundable income tax credits.”¹⁶ [Emphasis added]

We were disappointed that we could not find any mention of ‘Market Basket Measures’ in either the ‘Rewarding Work’ documents or the 2007 Budget Paper ‘Reducing Poverty in Manitoba’.

¹⁵ Budget Paper F, “Addressing Poverty in Manitoba”, p. 3.

¹⁶ Ibid., p. 21.

We do not understand how the issue of the appropriate level of Manitoba's welfare rates was on your policy radar screen in 2004 but isn't now. We are, of course, speaking about the government's response to the 'Raise the Rates' campaign.

- *The Great Jobs Agenda called for the inclusion of families living on minimum wage in the Manitoba Advantage analysis*

We are disappointed that you have refused to budge on this request.

Given the legitimate issues raised in the 'Raise the Rates' campaign we now also feel that you should include families receiving social assistance.

Life does not cease to exist below the \$30,000 mark and it is inappropriate to exclude those Manitobans from the Manitoba Advantage analysis.

Two years ago you doubted the merit of this idea on the grounds that much of the Manitoba Advantage analysis looks at the impact of various taxes/provincial levies and those taxes/levies typically do not exist in a low-income context. We will remind you that one year ago we responded to that concern as follows:

“Given your comments we reviewed the Manitoba Advantage and found that a significant part of it does not relate to taxes/provincial levies:

- *For a family of five at \$75,000:* six of the 13 expense items relate to expenses other than taxes and provincial levies. Sixty-eight percent of the total dollar value of expenses do not relate to taxes/provincial levies.
- *For a single parent with child at \$30,000:* five of the 11 expense items relate to expenses other than taxes and provincial levies. Ninety-three percent of the total dollar value of expenses do not relate to taxes/provincial levies.
- *For a single person at \$30,000:* four out of the seven expense items relate to expenses other than taxes and provincial levies. Seventy-eight percent of the total dollar value of expenses do not relate to taxes/provincial levies.”

As indicated, we find there is much to commend the Rewarding Work initiative. We remain committed to the crucial issue of helping low-income Manitobans and we will be meeting with a number of poverty groups in relation to both the Great Jobs Agenda and Rewarding Work.

2) The Great Jobs Agenda calls for ‘An Environment Where Business Can Thrive’

Since you took office in 1999 you have provided \$410 million in personal income tax relief, \$230 million in property tax relief and \$239 million in business tax relief, for a total tax reduction package of \$879 million. While this movement is notable it does tend to pale in comparison with a \$3.7 billion increase in program spending since the Progressive Conservative’s 1999 Budget.

You have also committed to additional relief as follows:

- Increasingly provincial funding to 80% of total public schools expenditure and presumably reducing property tax
- A four-year plan to further reduce farmland education property taxes
- Cutting the middle income tax rate by 10% over four years
- Lowering the first income tax rate to 10.5% and increasing the first income tax threshold to \$35,000
- Cutting the small business tax rate to 1%
- Cutting the corporate income tax rate to 12% on July 1, 2009
- Eliminating the corporate capital tax by 2011.

On the one hand we are tempted to give due credit to what is a clear commitment to give Manitoba the lowest corporate income tax rates in the country. However, as was suggested in the Great Jobs Agenda, we are greatly troubled by the fact that the government is not doing more to eliminate the capital tax and the payroll tax.

The capital tax and the payroll tax essentially penalize businesses for investing in equipment and people, respectively - the two types of investments that are crucial to Manitoba’s prosperity.

To make matters worse, these taxes are profit insensitive. One company we met with expressed this frustration well. They are a manufacturer and have invested heavily in their people and their equipment, trying to stave off the effects of cheaper products from the Far East and a U.S. downturn. They failed to see the logic of being hit ‘in the front end’ with profit insensitive taxes rather than at the ‘back end’ when they made income.

While we do not wish to lose sight of the entirety of the tax plan recommended by the Great Jobs Agenda this submission will focus on the Capital Tax and the Payroll Tax.

The Capital Tax

It is a bit easier to accept your position on this matter as you have moved on this tax (most recently, reducing the rate to .4% on total paid-up capital over \$21 million and to .2% with total paid-up capital between \$10 million and \$20 million), pledged to eliminate the Capital Tax completely by 2011, and have engaged in a number of initiatives to help

manufacturers acquire capital (the capital cost allowance rate for manufacturers and the manufacturing tax credit are but two examples in this regard).

Subject to the need to move on the Payroll Tax, we simply ask that you fast track the elimination of the Capital Tax as soon as possible.

The Payroll Tax

First of all, credit where credit is due. You did move on this tax in the 2007 Budget, increasing the exemption from \$1 million to \$1.25 million. What's more, we know from meeting with you that you were not inclined to reduce this tax. Thank you for listening and being open to changing your mind on this issue.

You have said many times that you view the Budget consultation process as a discussion of how best to move forward, how to build on the plan set for Manitoba. While we may not completely agree with the vision you have set out for Manitoba's medium-term tax relief we certainly respect it as a legitimate effort to strategically build on our province's prosperity. Further, we do not think it realistic to expect a government to reduce a vision of tax cuts that it has already announced. Accordingly, our remarks on the Payroll Tax are more of an effort to make the case that any tax relief that is possible over and above your announced plan needs to focus on eliminating the Payroll Tax, as opposed to a critique of what you have done.

Just to be clear, there should be three priorities as you move forward on tax relief: tax relief for low income Manitobans, eliminating the capital tax and eliminating the payroll tax. While moving on these three taxes simultaneously is not mutually exclusive philosophically, the practicalities imposed by finite financial resources are another matter. Given that there is a plan in place for both low-income tax relief and eliminating the capital tax, eliminating the Payroll Tax should be the priority for any tax relief over and above your announced plan.

Let us frame our discussion about the Payroll Tax by quoting at length from your last correspondence to us on this matter:

“You have stated that these are ill-conceived taxes. However, there is a large body of research by Finance Canada, the OECD, academic economists and research organizations, such as the C.D. Howe Institute, which concludes that the least distorting taxes economically are consumption taxes and payroll taxes. Moreover, in a period of essentially full employment when there are, as you have noted, skilled labour shortages, a policy of reducing taxes on capital makes more sense. By reducing the effective cost of capital, businesses are better able to invest in machinery and equipment that can increase productivity, thereby reducing labour market pressures and also making it possible for business to pay higher wages. In turn, those higher wages help to attract more skilled workers.”

Let us respond to these points in turn:

- “...there is a large body of research by Finance Canada, the OECD, academic economists and research organizations, such as the C.D. Howe Institute, which concludes that the least distorting taxes economically are consumption taxes and payroll taxes.”

When these institutions talk about payroll tax they are usually referring to the CPP and Employment Insurance which are common across Canada and therefore cannot be avoided by moving to another province. That is in marked contrast to the Payroll Tax we are talking about. Only a handful of provinces tax payroll like Manitoba does. Thus, it can dramatically distort our economy.

- “Moreover, in a period of essentially full employment when there are, as you have noted, skilled labour shortages, a policy of reducing taxes on capital makes more sense.”

This statement does not seem to fully jibe with your Budget Speech comment that “Business leaders have made it clear that labour force expansion is key to competitiveness.”¹⁷

In any event, you were responding to a Resolution from our members that singled out Payroll Tax as being of great concern. However, we have never suggested that moving on the Payroll Tax and the Capital Tax should be mutually exclusive; in fact we have asked you to move on both for a number of years now.

As for your comment that Manitoba is at ‘full employment’, ‘full employment’ seems to be a fluid concept. For example, your letter was written in December and the very next month Manitoba’s economy created 3,200 jobs, enough to warrant a government media release. The release also noted that our unemployment rate dropped from 4.2% to 3.8%. If this seems low, that mark is bested by Alberta at 3.2%.

To be sure there is a skills shortage in Manitoba, but perhaps our businesses would be in a better position to use higher wages to recruit from abroad or retain fellow Manitobans if they did not face a payroll penalty tax?

Intuitively, the ability to offer higher wages would seem to be a significant tool in recruitment and retention. Certainly you have made this exact point in other areas.

For example, in relation to the new income tax rebate on tuition fees you said:

¹⁷ The 2007 Manitoba Budget Address, April 4, 2007, p. 8

“The new rebate makes post-secondary education an even higher-return investment and encourages our youth to put down roots and establish their careers in Manitoba. It will also serve as a powerful recruitment tool for business in a highly competitive job market.”¹⁸

As well, the poverty strategy within the 2007 Budget documents had this to say about the power of pay rates to attract talent:

“Wages for early childhood educators have increased by 21% to help recruit and retain qualified workers.”¹⁹

It should also be noted that a substantial number of your economic initiatives are designed to increase Manitoba’s labour force. For example:

- the recent annual goal of 10,000 immigrants will now be doubled over the next 10 years
- the income tax rebate on tuition fees
- investments in Aboriginal education and labour force development have increased Aboriginal student enrollment in universities and colleges by 77% and 59% respectively since 1999, Aboriginal apprentice registrations have tripled since 1999 and the number of employed off-reserve Aboriginal people has jumped by 30% from 2001 to 2005
- you have suggested the changes to Manitoba’s Employment Standards Code will “... support our ability to attract and retain workers in a competitive labour market.”²⁰

It seems ironic that you would make all these efforts to grow our labour force while maintaining a Payroll Tax that substantially handcuffs the ability of our businesses to hire more of – and/or pay more to - this burgeoning supply of potential employees.

- “By reducing the effective cost of capital, businesses are better able to invest in machinery and equipment that can increase productivity, thereby reducing labour market pressures and also making it possible for business to pay higher wages. In turn, those higher wages help to attract more skilled workers.”

This statement reflects the yin and yang that is investing in people and capital. Some business need to focus on hiring talent to survive in today’s economy, some must focus on investing in capital, and most must do both.

Usually investing in capital involves technology that leads to fewer jobs (at least until the business expands). Sometimes the remaining jobs are high paying but

¹⁸ The 2007 Manitoba Budget Address, April 4, 2007, pp. 8-9.

¹⁹ “Reducing Poverty in Manitoba”, The Summary Budget and Budget Papers, p. E2.

²⁰ The 2007 Manitoba Budget Address, April 4, 2007, p. 12

that isn't always so. Even if the few remaining jobs pay well, you still have the challenge of helping the newly unemployed acquire new jobs.

The Manitoba Chambers specifically sought to address all of these factors by recommending the Great Jobs Agenda, one that pursues both investments in capital and people and tries to place front and centre the key precursor of success in today's economy – the ability of a jurisdiction to grow creative jobs, the highly profitable jobs that employers need by and the engaging and high-paying jobs that employees want.

That is why we are asking you to empower our businesses to invest in both capital and people.

We will close our discussion of the Payroll Tax with some basic facts:

- Prior to the 2007 Budget, the Payroll Tax had not been reduced for nine years
- At \$328 million this 'tax on jobs' is now the third largest source of tax income for the Manitoba Government, double the capital tax (\$152 million) and greater than the revenue from the corporate income tax (\$279 million)
- The full-year cost of the 2007 Budget's Payroll Tax reduction is \$7 million, the third smallest amongst the new business tax measures introduced by that Budget. In fact, it is less than half the cost of the Capital Tax reductions, \$10 million less than the single industry "Film and Video Production Tax Credit extension" and \$87 million less than Manitoba Tuition Fee Income Tax Rebate
- There are no announced plans to eliminate or even reduce the Payroll Tax

Final Remarks

In your Budget Address you stated, "The strong capacity of Manitoba's business, labour and community leaders to work together for a common purpose means that no objective is too bold, no goal unattainable." and "... tomorrow's opportunities call for us to work even harder today."²¹

We could not agree more. We applaud you for the many initiatives you have taken that are in line with the Great Jobs Agenda.

While we targeted the issues of low-income support, the Capital Tax and the Payroll Tax in this submission we invite you to adopt all of the remaining elements of the Great Jobs Agenda.

²¹ The 2007 Manitoba Budget Address, April 4, 2007, p. 1

Great jobs – creative, well-paying, engaging jobs – bridge the needs of employees, the goals of employers and the vitality of our communities. Indeed, in a global, knowledge-based economy, it's the only path to truly sustainable prosperity

Again, thank you for giving us the opportunity to present the MCC's views on the best ways to build on your record.