



Pre-Budget Submission

Standing Committee on Finance and Economic Affairs

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President

February 14th, 2023

Preamble

The Canadian Union of Public Employees (CUPE) Ontario is the largest union in the province with more than 280,000 members in virtually every community and every riding in Ontario. CUPE members provide services that help make Ontario a great place to live. CUPE members are employed in five basic sectors of our economy to deliver public services: health care, including hospitals, long-term care and home care; municipalities; school boards in both the separate and public systems; social services; and postsecondary education.

CUPE members are your neighbours. They provide care at your hospital and long-term care home. They deliver home care for your elderly parents. They collect your recyclables and garbage from the curb. They plough your streets and cut the grass in your parks and playgrounds. They produce and transmit your electricity, and when the storm hits in the middle of the night, they restore your power. CUPE members teach at your university and keep your neighborhood schools safe and clean. They take care of your youngest children in the child care centre and make life better for developmentally challenged adults. They protect at-risk children as well as those struggling with emotional and mental health issues.

Our members do this work every day, and as a collective experience it equips us to make a positive and informed contribution to the discussions around program spending and the budget. We support the development of vibrant, healthy communities and strong local economies, and part of this can be realized through investments in people and public services and centering those at the margins.

Introduction

In the last year, Premier Ford has stated that we are “done” with COVID, and we need to “get back to normal”. Yet, the desire to return to normal is predicated on proximity to power, wealth, and influence. While a privileged few demand for a return to pre-COVID times, for many, COVID is not done. Instead, the intersection of various other crises provides an opportunity not to return to a meagre existence of “normal”, but rather, it is an inflection point for collective systemic change based in communal care.

The “normal” of the last twelve months has, in many ways, been a continuation of pre-pandemic era. The ritual violence and death inflicted upon oppressed people continued as those who provided essential work were lauded but were not essential enough for ten paid sick days. Heartbreakingly, more of these workers died in the last twelve months from COVID than in any year past.

The politics of who lives and dies, coupled with the continued mainstreaming of white supremacy and nationalism, record inflation, and worsening climate change, finds us at a critical juncture. At this moment we have two options; we can look inwards, retreat to our gated communities, and wield the carceral system to protect private property and wealth, or we can look outwards, centre public services and collective actions with the understanding that “everything worth doing is done with others”.¹

¹ Kaba Mariame et al. *We Do This 'Til We Free Us: Abolitionist Organizing and Transforming Justice*. Haymarket Books 2021.

Fiscal and Economic

Ontario's economic outlook has dramatically improved over the recent past. The forecasted deficit in the 2022 budget of \$18.9 billion for 2022-23 has decreased to a comparatively small \$2.5 billion, following by ongoing annual surpluses according to the Financial Accountability Office (FAO).² This swing of \$16.4 billion is due to two factors. First, there was a large surge in economic activity, which coupled with high inflation, substantially increased revenues.

The other reason for this discrepancy is because, according to the Auditor General, the government is understating revenues and overstating expenses leading to the perception "that the government has less funds available for decision-making than can be reasonably expected".³

This corresponds to the FAO's projection of a total funding shortfall of \$7.1 billion over the next three years for the five main sectors – notably a shortfall of \$5.0 billion in health and \$1.1 billion in education.⁴

This deception undermines the legitimacy of the budgeting process itself and will only further erode the trust people have in government as evidence in the Edelman Trust Barometer, which highlights that 58% of Canadians believe their government leaders are purposely trying to mislead them.⁵

The government's false picture of the economy certainly makes its way down into our communities' many ways such as starving public services to creating challenging labour negotiation environments. With this in mind, we take stock in the FAO's estimate of surpluses for the remainder of the forecast window, after this year, culminating in a surplus of \$4.2 billion by 2024-25.

Budget Balance (\$ Billions)				
Year	Historical	FAO Winter 2023	Budget 2022	FES 2022
2020-21	-16.4			
2021-22	2.1			
2022-23		-2.5	-18.9	-11.9
2023-24		1.0	-10.8	-6.6
2024-25		4.2	-6.1	0.8

Other fiscal sustainability indicators have likewise improved. According to the FAO, the net debt-to-GDP ratio will reach a 16-year low by 2026-27 at 34.1% and interest on debt-to-revenue will reach 6.3% by 2026-27, which is a 40-year low.⁶

Our positive fiscal environment is reflected in Ontario's provincial credit rating which is rated "extremely strong" based on the major four international credit rating agencies.

² <https://www.fao-on.org/en/Blog/Publications/EBO-WI2023>

³ https://www.auditor.on.ca/en/content/specialreports/specialreports/Pre-Election-2022_EN.pdf

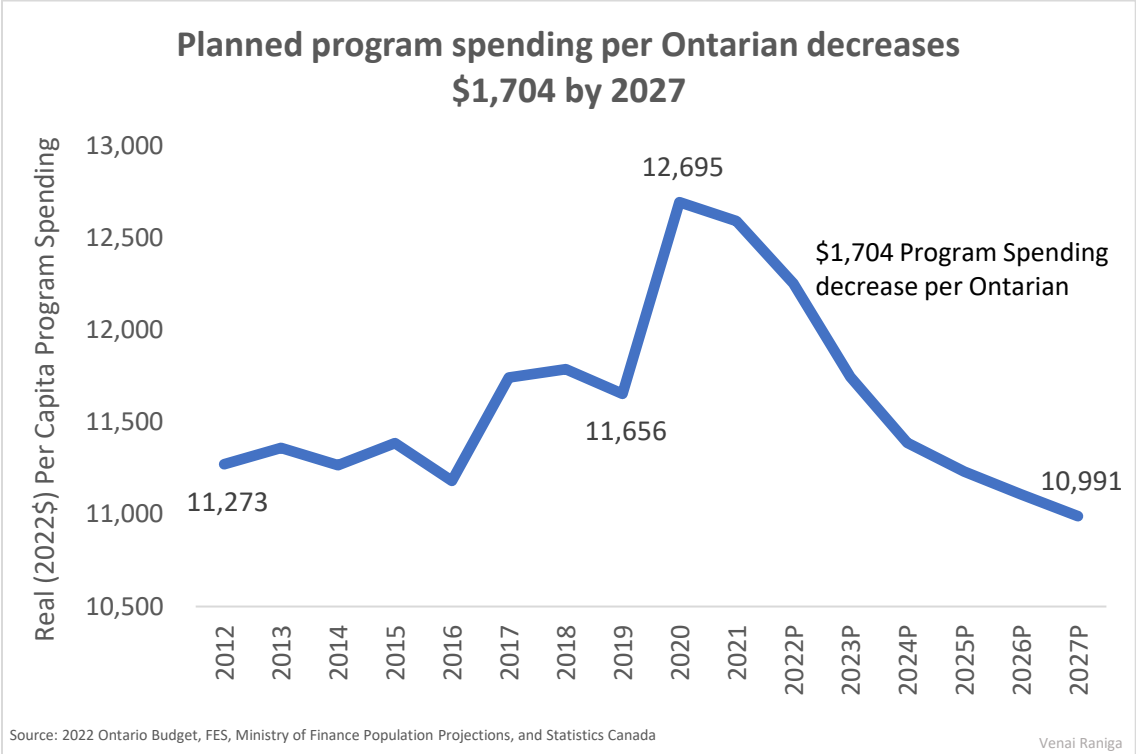
⁴ <https://www.fao-on.org/en/Blog/Publications/EBO-WI2023>

⁵ <https://www.edelman.ca/trust-barometer/2022-edelman-trust-barometer-trust-canada>

⁶ <https://www.fao-on.org/en/Blog/Publications/EBO-WI2023>

Despite our positive fiscal circumstances, program spending outlined within the 2022 budget and Fall Economic Statement (FES) paint a different picture. The deep austerity, in both overall spending and within various sectors, does not reflect the public services challenge we face nor our capacity to meet this challenge.

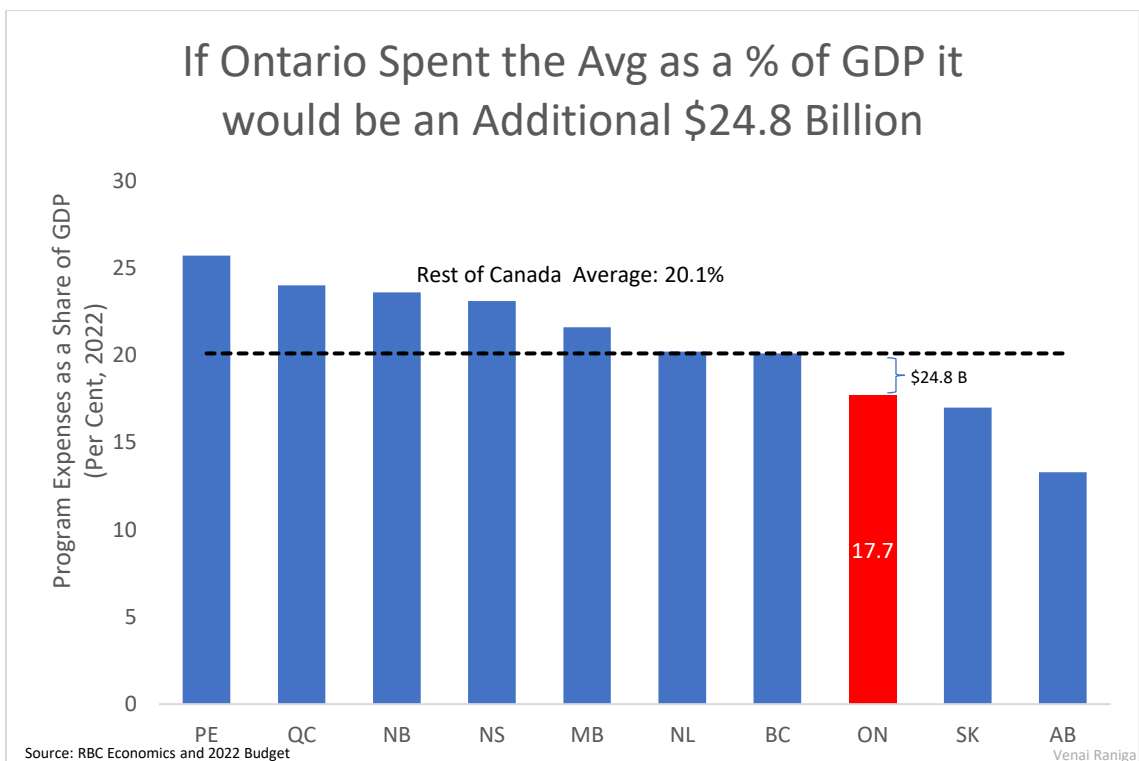
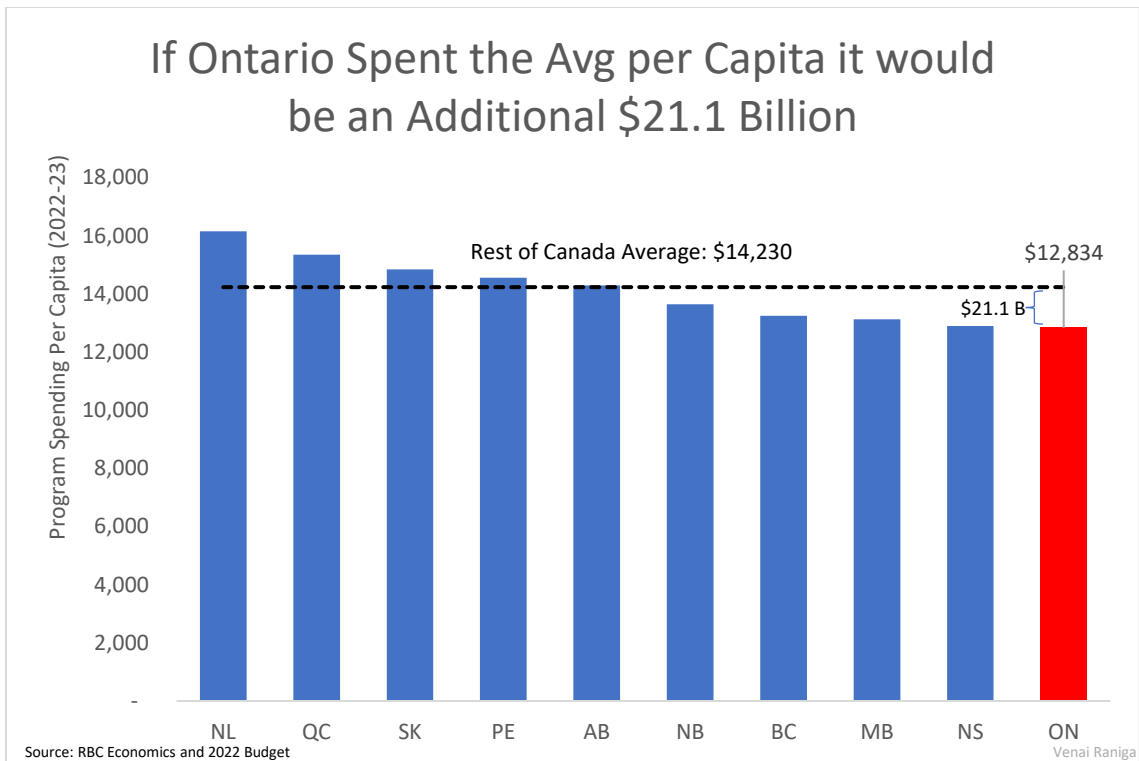
Over the forecast window real per capita spending decreases by \$10,991. This amounts to a decrease of \$27.7 billion by 2027.



Ontario continues to spend the least in program spending per capita when compared to the other provinces.⁷ For five of the last ten years, Ontario has spent the least and in the other five years, it has spent the second least. If Ontario spent the rest of Canada’s average of \$14,230 per capita, that would amount to an additional \$22.1B in program spending for last year.

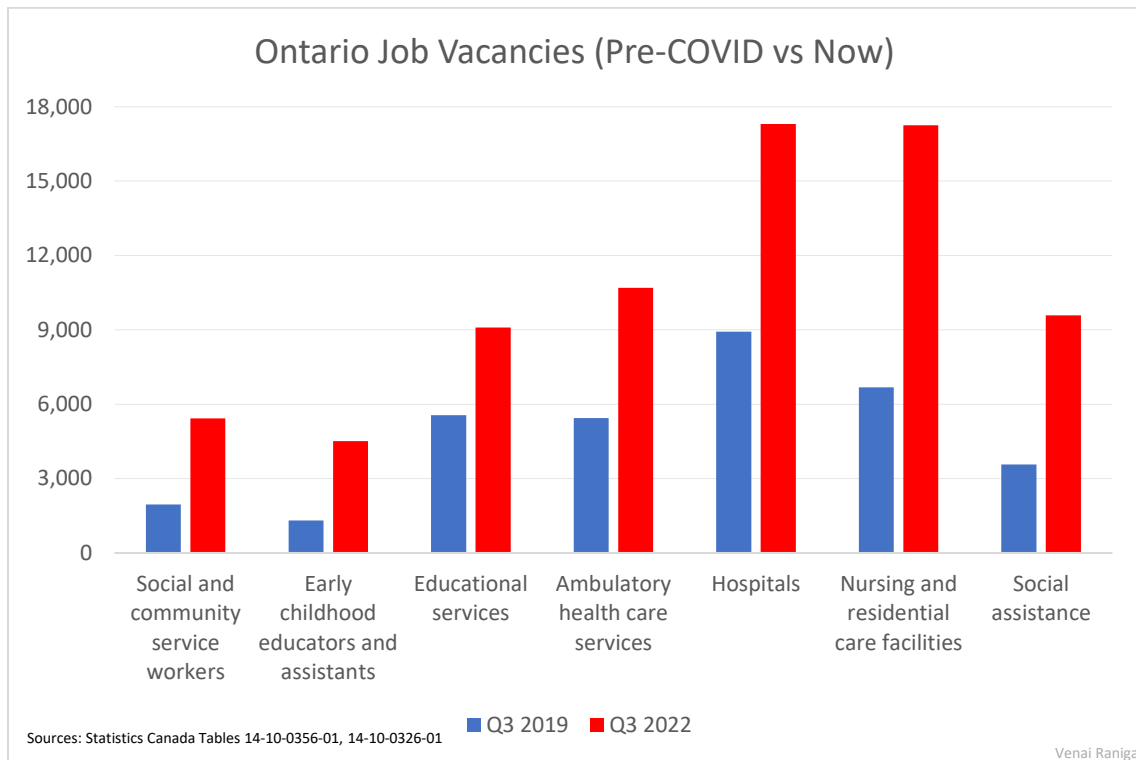
Ontario also spends the third least in program spending relative to GDP when compared to other provinces. If Ontario spent the rest of Canada’s average of 20.1% of GDP, that would amount to an additional \$24.8B in program spending.

⁷ Program spending is spending by the government on services like health and education. Program spending does not include payments made on the interest for our debt.



A failure to increase public spending hurts both Ontarians who are looking to their government to provide the program support that they need, and public sector workers delivering these services.

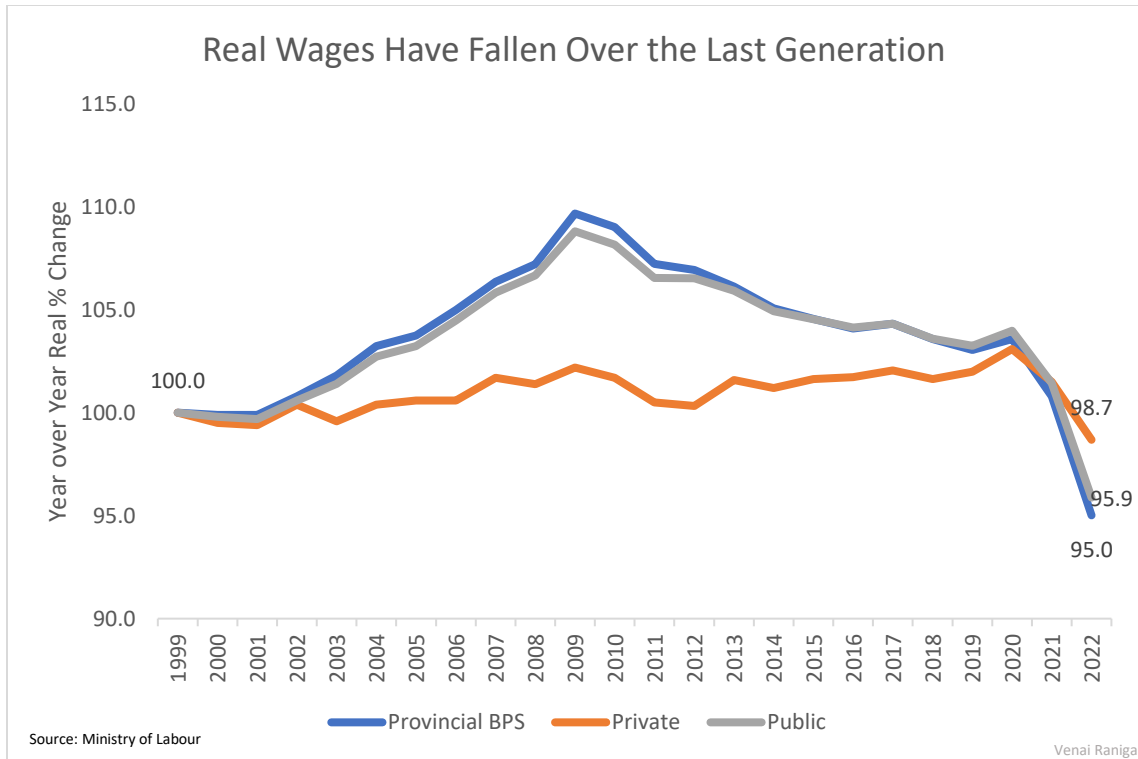
For example, Bill 124, the *Protecting a Sustainable Public Sector for Future Generations Act*, has exacerbated long-standing staffing challenges throughout the public sector where overwork and burnout are commonplace. Without a substantial increase in funding and a withdrawal of the repeal of Bill 124 to allow for free collective bargaining, staffing shortages will not abate anytime soon. Instead, public sector staffing shortages will continue and add to the over 380,000 jobs currently unfilled in the Ontario. Alarming, vacancies within some sectors such as health care and social services have reached particularly acute levels and are at all-time highs according to the most recent data available.



The budget needs to both reflect adequate program spending, and just as importantly, earmarked money should, in large part, be spent. Since coming into office, the government has underspent program spending by \$31.5 billion over five years averaging \$6.3 billion a year. This trend of, intentionally and substantially, overpromising and underdelivering was not present in the previous administration. The previous five years (2012-2017) of underspending totaled \$18.2 billion, averaging only \$3.6 billion a year.

The failure of public services not keeping up with need is made worse because wages have not kept up with inflation over the last decade. This is not a recent phenomenon; over the last three decades workers' wages have consistently fallen behind. The failure of real wage gains has meant that the reliance on social supports such as food banks has become a regular fixture in the lives of Ontarians; within the last six months, one in five have found a meal at a community organization like a foodbank.⁸

⁸ <https://www150.statcan.gc.ca/n1/daily-quotidien/220609/dq220609a-eng.htm>



It is important to note that, even with the current underfunding of services, Canadians reap large economic benefits from public services, which accounts for \$25,660 in value from programs like education.⁹ With further enhancements this would benefit Ontarians in the difficult times we face.

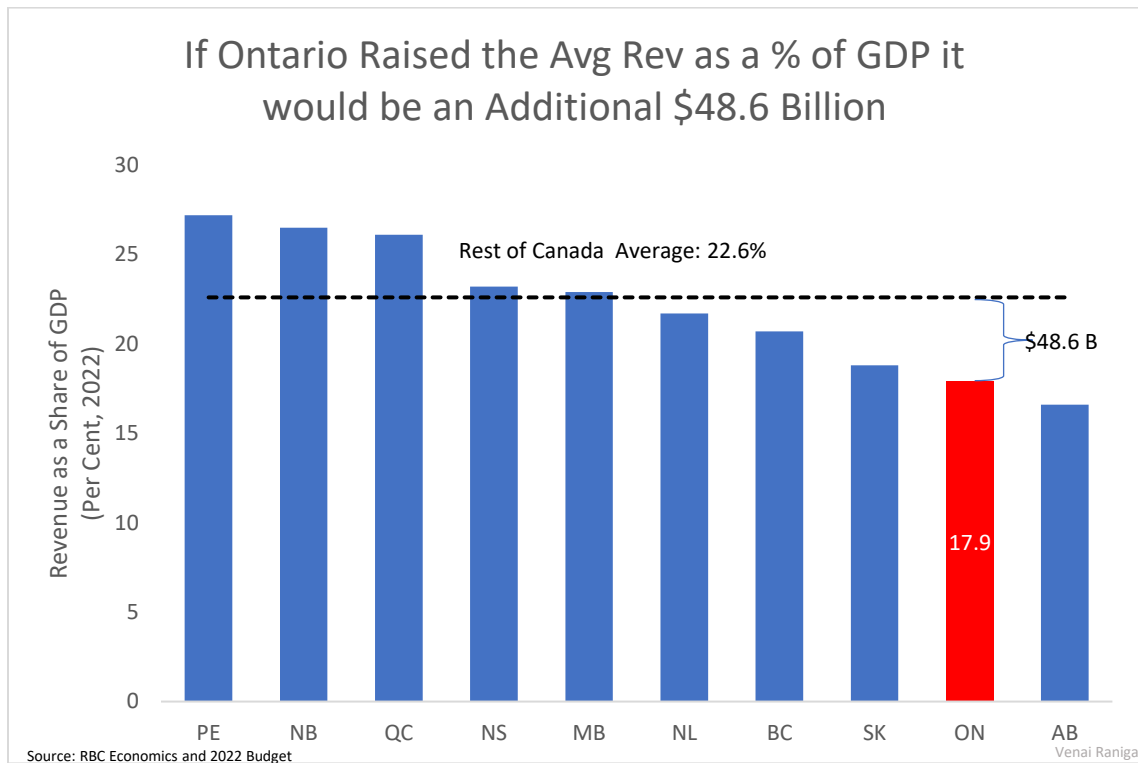
Recommendations:

- Lead the country in program spending and revenue generation per capita to levels that keep up with population growth, inflation, and demand for public services.
- Defund the carceral sector and repurpose those funds to strengthen public services.
- Increase the minimum wage to \$20 an hour indexed to inflation.
- Invest in universal public services that are publicly funded and publicly delivered.
- Accurately represent Ontario's finances.
- Spend budgeted funds on public services rather than holding back large sums.

⁹ Statistics Canada Table: 36-10-0663-01

Revenue and Taxation

Ontario continues its long-standing record of being in the bottom two provinces of revenue as a share of GDP.



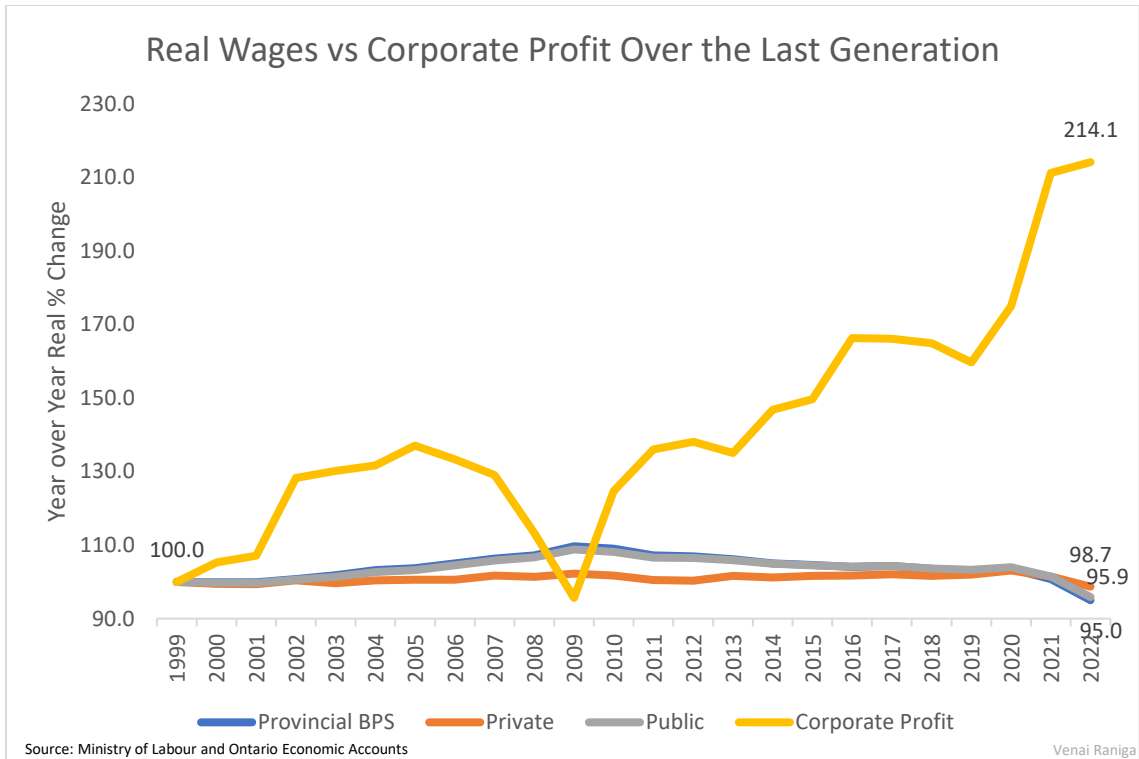
If Ontario raised the average revenue relative to GDP, that would amount to an additional \$48.6B in program spending.

This lack of revenue is due in large part to the ongoing deep tax cuts for corporations and the wealthiest among us. According to the Canadian Centre for Policy Alternatives (CCPA), the government has introduced over \$8 billion in annual tax cuts since coming into office in 2018.¹⁰ The reversal of most of these tax expenditures and the reallocation of these funds towards public services would substantially benefit Ontarians.

Most of these tax cuts are focused on the business sector, yet we are at a time of enormous corporate wealth and profits; in 2020, during the first year of the pandemic, corporate profit increased by 9.3% and the year after by 13.7%.¹¹ This stands in stark contrast to the real wage losses suffered by all workers.

¹⁰ Please see appendix.

¹¹ Ontario Economic Accounts

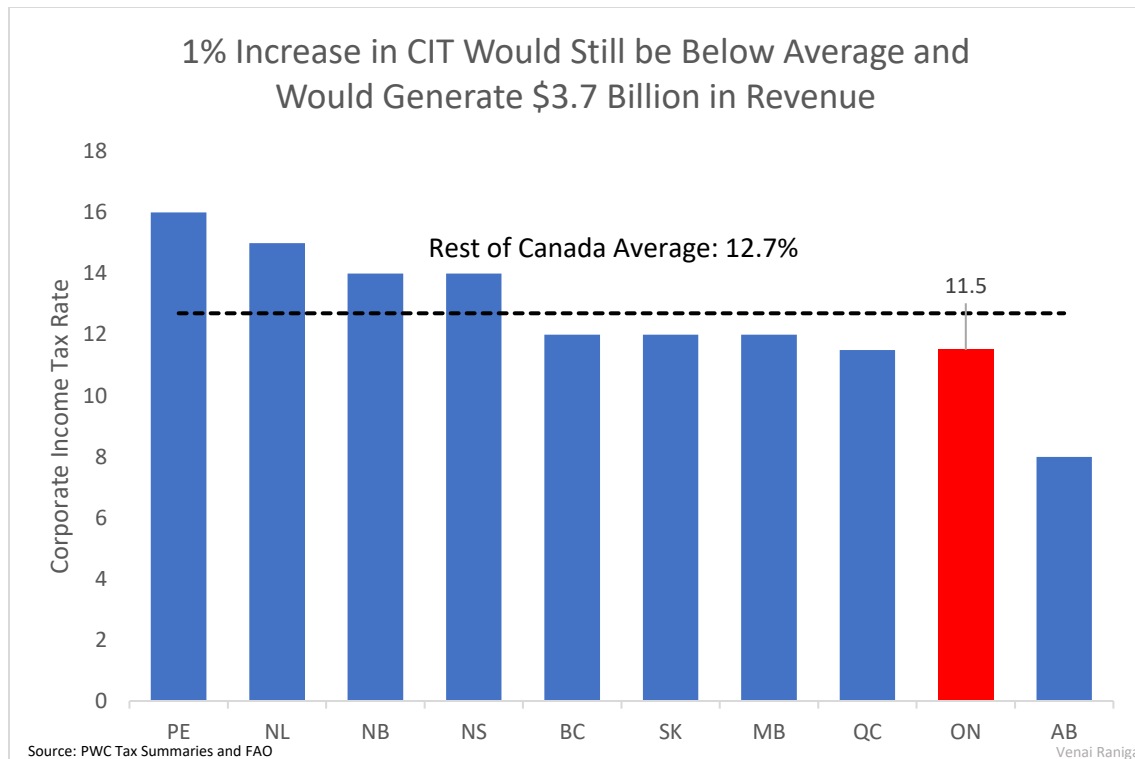


If Ontario raised the corporate income tax (CIT) rate just 1% from 11.5% to 12.5% that would raise \$3.7 billion annually and it would still be less than the rest of Canada CIT rate average of 12.7%.^{12 13} Notably, a one percent corporate tax increase would generate more money in twelve months than the government has saved in four years of wage theft with Bill 124, which amounted to \$2.1 billion.¹⁴ If the government returned to the previous CIT rate of 14% from 2009, it would raise \$9.3 billion annually.

¹² <https://taxsummaries.pwc.com/canada/corporate/taxes-on-corporate-income>

¹³ <https://www.fao-on.org/en/Blog/Publications/EBO-SP2022>

¹⁴ <https://www.fao-on.org/en/Blog/Publications/public-sector-compensation>



Recommendations:

- Raise corporate taxes back to 2009 level of 14%.
- Reverse corporate specific tax cuts of the last five years as listed in the appendix.

Labour

While legislation continues to benefit the concentrate of corporate power, a variety of factors have helped contribute to the resurgence of the labour movement.

Union favorability is at a near 60-year high in North America and there is an excitement shared at the recent labour organizing wins at anti-union employers such as Amazon.¹⁵

Other jurisdictions, such as the EU, have recently established directives that require member states whose collective bargaining coverage is below a threshold of 80% to create an action plan to promote increasing union density.¹⁶

This stands in stark contrast to Ontario where the government continues to weaken worker protection by crafting labour laws that overwhelmingly favour employers. Both Bill 47, *Making Ontario Open for Business Act* and Bill 124, *Protecting a Sustainable Public Sector for Future Generations Act*, have had devastating impacts on workers throughout the province.

¹⁵ <https://news.gallup.com/poll/398303/approval-labor-unions-highest-point-1965.aspx>

¹⁶ [https://www.europarl.europa.eu/RegData/commissions/empl/inag/2022/06-20/EMPL_AG\(2022\)734121_EN.pdf](https://www.europarl.europa.eu/RegData/commissions/empl/inag/2022/06-20/EMPL_AG(2022)734121_EN.pdf)

Thankfully the Ford government's about-face on its use of the notwithstanding clause on school board workers has galvanized the labour movement across Ontario and Canada.

Against the backdrop of the pandemic, record 40-year high inflation, and decreasing real wages, the labour movement has focused our sights on our conditions of work and our larger community. We will continue to organize and fight back for safer work conditions, better pay, and for those most marginalized.

Recommendations:

- Repeal Bill 47, *Making Ontario Open for Business Act*.
- Withdraw the appeal to Bill 124, and retroactively pay the \$2.1 billion illegally stolen wages back to workers.
- Broaden card check certification to all sectors.
- Provide successor rights for all sectors.
- Allow for automatic access to first contract arbitration, including remedial certification.
- Provide early disclosure to workplace list when a union shows that it has the support of a majority of its membership.
- Eliminate the six-month restriction on the right of employees to return to work following a lawful strike or lockout.
- Prohibit the use of back-to-work legislation during strikes and lockouts.
- Provide ten, permanent, paid sick days for all workers and remove the requirement to provide a doctor's note.
- Reinstate equal pay for equal work legislation.
- Reintroduce scheduling provisions.
- Reintroduce the burden of proof for the employer to prove a worker is not an employee.
- Restore WSIB premiums rates.

School Boards

CUPE-OSBCU has over 55,000 members who have a vast amount of experience in the education sector, working in virtually every job classification in Ontario schools, excluding teachers and managerial positions. These include early childhood educators, educational assistants, instructors, library staff, child and youth workers, other professionals and paraprofessionals, office and clerical staff, information technologists, custodial, maintenance and trades personnel. Our members' experience informs these recommendations.

Recommendations:

- Free tuition for post-secondary education for education worker positions, including but not limited to EAs, DECEs, CYWs, and skilled trades positions.
- Substantial wage increases for all education workers.
- Extend all funding for jobs that were negotiated in the 2019-22 collective agreements (Investments in System Priorities, Education Worker Protection Fund, Community Use of Schools).
- Increase real per-pupil funding to 2011-12 levels.
- Tie funding to specific staffing levels by limiting employers' ability to use funds for purposes for which they were not generated.
- Increase all benchmarks to fully reflect the costs of negotiated central agreements and the real inflation of non-compensation related costs.
- Establish a provincial cleaning standard for schools, including the initial step of hiring an average of one additional permanent custodian per school.
- Improve special education outcomes by hiring an average of one additional EA per school, with the goal of reducing student to EA ratios and targeting resources to students with the greatest needs.
- Improve school administration by hiring an average of 0.5 FTE secretaries per school to address increased workloads due to additional duties being added to secretaries.
- Double the number of library technicians employed in schools to enhance library services to students, improving their skills and outcomes.
- Training for custodial staff to do preventative maintenance, including additional hours of work to do preventative maintenance.
- Fund the hiring of additional maintenance workers to address the existing \$16 billion in deferred maintenance needs. The province will also need to develop a plan for eliminating deferred maintenance needs to protect infrastructure and provide the highest possible quality spaces for students to learn.
- Additional funding for student supervision. This will help enhance student safety and reduce workloads of other staff who can use this time to focus on the core duties of their occupations, focusing on student needs.
- Additional funding to ensure all DECEs have a minimum of 35 hours per week for full-time jobs.
- Ensure that there is one ECE in each Kindergarten class, including classes with fewer than 16 students.
- Enhance funding for Community Use of Schools.
- Increase IT Capacity at all School Boards, including additional IT staff.

Health

CUPE Ontario represents hospital dietary, service, and maintenance workers, registered practical nurses, engineers, clerical staff, and ambulance and paramedical personnel, as well as workers in nursing homes, long-term care facilities and community care access centres.

Recommendations:

- Do not fragment hospital services by moving work to for-profit mini hospitals. Instead, work to build a comprehensive public hospital system that provides truly integrated care.
- Stop the privatization of transitional (or sub-acute) hospital care. Again, build a truly integrated and comprehensive public hospital system that respects the female workforce.
- Increase staffing levels to reduce workloads and work to create an environment where time off is possible and where work is safer.
- Work to retain hospital staff. Create workplaces that are more attractive by repealing Bill 124 and facilitating wages to increase in real terms. Strongly encourage the creation of full-time employment with benefits and pensions, as Quebec has done.
- Immediately and aggressively require the provision of proper protection against airborne transmission of COVID-19, including N95 respirators for all hospital and LTC workers. Improve air quality and reduce infection through ventilation and filtration at workplaces.
- Take decisive steps to reduce violence in the hospital sector by investing significantly in safety measures. Encourage amendments to the Canadian Criminal Code to enhance protections for health care workers. Encourage the prosecution of offenders.
- Stop hospitals from using private agencies, which compete with them for employees.
- Protect the employment security of Home and Community Care Support Service staff. Do not privatize this vital work.
- Do not introduce the failed policy of competitive bidding in home care. Instead, develop a public, not-for-profit home care system.
- Develop a much larger plan to fund the recruitment and education of health care workers. Tens of thousands of new health care workers are needed annually just to deal with turnover, but now, with population growth, population aging, over two hundred thousand surgeries on wait lists, low hospital staffing, COVID, extra demand for services as a result of long COVID, and the need to expand LTC beds and the hours of care for residents, tens of thousands more are needed. We see no provincial government plan commensurate to this need as of now.

Long-Term Care

The staffing crisis has continued to be a key issue within the sector. Many of the staffing shortages are a result of short-sighted decisions made by government that need to be rectified immediately.

The Ontario government's announcement in April 2022 to make a wage enhancement permanent for PSW's and those with direct care has created huge inequities in Long-Term Care (LTC) facilities and reduced an already cratering morale. Instead of wages for crucial LTC workers rising together, the government chose only some workers to receive much needed wage recognition, regardless of the reality that all workers in our LTC homes are necessary to their safe operations. All LTC staff work together to care for Ontario's elderly. All put their health on the line, all are at risk of contracting infectious diseases on a regular basis.

Recommendations:

- Provide a permanent wage enhancement pay to all LTC staff, not just PSW's.
- Recruit and train at least 20,000 PSW's and other healthcare classifications through our Public College System.
- Raise the wages for all LTC employees in line with median hourly rates in public hospitals.
- Immediately start funding LTC Facilities based the 4-hour hands on care rule facility by facility.
- Release audit for each quarter immediately.
- Announce a moratorium on granting any new Long-Term Care bed licenses to for-profit operators.

Universities

In universities across the province, our members include instructors and sessional lecturers, technical, research and library workers, and people working in security, skilled trades, caretaking, and various clerical and administrative roles.

Recommendations:

- Invest in future innovation through Public Universities and Colleges.
- Fully fund continued tuition fee freeze and/or reductions.
- Give international students access to OHIP.
- Replace the flawed performance-based funding.
- Ban the use of the Companies' Creditors Arrangement Act (CCAA) to deal with universities under financial stress.

- Implement clear funding supports for Laurentian to make the university financially whole.

Social Services

The social services sector in Ontario is in very challenging times. An already fragmented and under resourced sector was battered during the heights of the pandemic. Recovery may be happening in broader society, but in the array of dynamic services that make up the non-profit and social services sector workers are exhausted and frustrated with constantly having to do more with less. Workers are facing a generational recruitment and retention challenge, and this was compounded by Bill 124, which kept compensation artificially low in a sector already renowned for low pay and few benefits. As part of the care economy, this sector must be resourced appropriately; it contributes 8% of the provinces GDP, has a \$65B economic impact, is comprised of almost 60,000 employers, and employs 844,000 workers.

The government did respond in the height of the pandemic, setting up special envelopes of money in recognition of an extraordinary situation. The urgency for services has not subsided and in many communities has become more acute. For example, when considering child welfare and developmental services, these agencies were often the last resort for many. People have not recovered from the global pandemic and have now faced down generational cost increases. The current fiscal reality impacts households and agencies alike, particularly when the government is not provided inflationary increases to services. The following are remedies, which will help workers, the clients they serve, and the economy as a whole:

Recommendations:

- Extend the permanent wage enhancement in developmental services to all job classifications.
- Raise the minimum compensation thresholds in the bi-lateral child care deal to bring more people into the field and stop people from leaving.
- Commit to a housing strategy that prioritizes real affordable housing based on the 30% of income threshold. This requires infrastructure investment that will have additional positive impacts on the economy.
- Continue and enhance resources to the violence against women sector that were available during the height of the pandemic.
- Introduce more transparency and consultation on child welfare reform, particularly on any changes to the funding formula.
- Work with all stakeholders on human resource strategies to effectively deal with recruitment and retention issues.
- Bring back economic certainty to the sector by abandoning the governments judicial appeal on Bill 124 and commit to additional monies directed at compensation.

- Update the poverty reduction strategy to include more supports for people other than a path to employment.
- Immediately cancel the private employment programs accessed through provincial income support (OW/ODSP) in place across Ontario and resituate them in municipal services.

Municipalities

CUPE members work for municipalities maintaining roads, operating water, and sewage plants, performing clerical and technical duties, installing, and repairing traffic lights, delivering social services, maintaining our parks, picking up garbage and keeping our streets clean.

We are deeply concerned about Bill 23, *More Homes Built Faster Act, 2022*, which we believe will have disastrous consequences for municipalities and their workers, the citizens who live in them, and the environment.

The Association of Municipalities of Ontario (AMO) estimates the loss will be approximately 1 billion dollars over 10 years. Municipalities across the province, which are only beginning to calculate their revenue losses, will soon face pressure to raise taxes or cut programs and services. This will only increase pressure on the province to compensate them for their losses. In fact, as early as November, the Minister of Housing wrote the President of AMO stating: “As we undertake this work together, we are committing to ensuring municipalities are kept whole for any impact to their ability to fund housing enabling infrastructure because of Bill 23.”

Despite the minister’s assurances, Bill 23 will permanently scar municipal revenue deeply impacting service delivery and is therefore beyond salvage.

Recommendations:

- We demand the government to repeal Bill 23, *More Homes Built Faster Act, 2022* in whole.

Paramedics

The underfunding of the healthcare system has caused substantial strain on paramedic service delivery. COVID has only exasperated these long-standing issues and require a systemic fix to alleviate these pressures.

Recommendations:

- We demand sufficient paramedic funding to fix the long-standing systemic problems.
- Invest dedicated resources for standardized mental health benefits for EMS members across the province like other first responders.

Equity

Recommendations:

- Invest funding and resources to conduct comprehensive research into the impacts of racial trauma on the physical, mental, and emotional health of Indigenous, Black and racialized people and their communities.
- To address the worsening opioid-crisis and to prioritize the saving of lives, support the calls to decriminalize the personal use of drugs and invest in a cross-sectoral, coordinated, comprehensive harm reduction support and an overdose action plan.
- Provide support and sustainable funding for community-led organizations in the implementation of life-saving services and programs.
- Repeal the no-camping bylaw and enforce the constitutional right to shelter outside when there are no available and accessible indoor spaces as affirmed by the Ontario Superior Court of Justice.
- Allocate protected funds to provide accessible, culturally safe, effective, responsive, and appropriate health and wellbeing support to Indigenous, Black and racialized communities and service providers.
- Support calls by disability activists and increase the Ontario Disability Support Program to \$2,000, indexed to inflation and with scheduled above-inflation increases in future years. The increased rate for single adults without children to help bring those living with disabilities out of poverty.
- Immediately double the Ontario Works rate and return them to the real levels they were at before cuts by the Harris Tories.
- Recognize and honour September 30 as the National Day for Truth and Reconciliation by making it a provincial statutory holiday in Ontario so residents of this province can properly honour the lost children and survivors of residential schools.
- Work closely with the Indigenous Communities and Elders to co-create, update, and develop appropriate Indigenous Curriculum in schools, that reflects the historical truth and lived experiences of First Nations, Metis and Inuit people that experienced the harsh realities of the Residential School system.
- Support members of the trans community who need accessible and gender-affirming health care after decades of neglect, marginalization, and rising transphobia in our society. We are demanding that the Provincial Government fully support trans rights and provide fully accessible trans health services, including gender affirming health care.

Environment

The government's insistence that the markets will solve climate change is misguided. Collectively, we have missed every indicator of climate progress over that last few decades. Centuries of colonialism and capitalism have hurtled us towards a cliff of feedback loops which exponentially make the planet uninhabitable. The cruel irony is that those least responsible for the damage will be the most impacted.

Within Ontario, there is a large discrepancy between our climate needs and the governments theatrics. The abolishment of the Environmental Commissioner of Ontario removed independent much needed oversight. Yet, even without a standalone Environmental Commissioner, the government has failed repeatedly to meet its own milquetoast targets. According to Ontario's Auditor General, the "...policies to achieve the majority of emissions reductions required to meet the 2030 target have not been identified."

Now with the attack on the Greenbelt through Bill 23, *More Homes Built Faster Act*, the government is attempting to solve one problem at the expense of another, all the while failing on both issues.

We must recognize that serious environmental solutions will require collective action via public service investment along with a just green transition.

Recommendations:

- Provide a Just Transition for workers impacted by climate change. This should include employing the social safety net for retraining.
- The government must lead the effort in finding workers -- impacted by climate change -- good jobs and not leave it up to the free market.
- Establish and implement a credible plan to fight climate change and to meet our national and international obligations.
- Hold corporations accountable for their pollution.
- Create systems of regulation that provide Ontarians with a sustainable environment.
- Preserve farmland; Protect the Greenbelt.

Health and Safety

For obvious reasons, since the pandemic, there has been significant attention paid to conditions of health and safety at work. Below we focus on two issues of importance, and we encourage the government to heed our recommendations.

Opioid overdose in the workplace and naloxone kits

Current occupational health and safety legislation only addresses workplace circumstances where, in the employer's estimation, a worker is likely to suffer an overdose. It requires a worker to disclose that they have an opioid addiction in the first place and are likely to overdose while at work.

The legislation falls short in addressing circumstances where public-facing workers may face an opioid overdose from a client, student, resident, or member of the public. In these circumstances, Naloxone/Opioid-related emergency response plans must be accompanied by occupational health and safety policies and programs to support the internal responsibility system.

The Joint Health and Safety Committee or Health and Safety Representative must be consulted on any proposed intervention, training, policy, or program.

Recommendations:

- We demand that the current occupational health and safety legislation be updated to reflect:
 - A general hazard assessment must be conducted to identify locations where an opioid-related emergency may occur based on evidence of opioid use, past incidents, or the experience of similar workplaces.
 - Workers in charge of kits must be trained on the proper storage, handling and disposal of naloxone sprays and injectors.
 - Workers who may be called to intervene must be trained in first aid. First aid training is essential to have the proper skills to provide emergency medical attention.
 - Workers who may administer naloxone must be trained in assessing the hazards of intervention.
 - Naloxone/Opioid-related emergency response plans must be accompanied by education and training with respect to the hazards of opioid-related emergencies and naloxone administration, including overdose risk factors, recognizing signs and symptoms of overdose, calling 911, naloxone administration, stimulation and chest compressions, and post-overdose care.
 - Overdose victims may experience acute opioid withdrawal, leading to pain, distress, and agitation. Ensure that post-incident strategies designed to mitigate the impacts of the incident are implemented.
 - Ensure that infection prevention and control measures are in place to protect the intervening worker(s) from contracting a communicable illness.
 - Ensure that personal protective equipment is appropriate and available to intervening worker(s).
 - Ensure that workplace insurance protects intervening workers should an incident be referred to the courts.

Mental Health in the Workplace – The psychosocial hazard approach instead of psychological resiliency

Current occupational health and safety legislation and the Ministry of Labour, Immigration, Training and Skills Development programs do not sufficiently address psychosocial hazards, also known as mental health hazards, in the workplace. Mental health harm is a leading contributor to workplace disability and burnout, putting additional stress on chronic staffing retention and recruitment crisis in public services.

The COVID-19 pandemic exposed stress points in how we deal with mental health in the workplace. The current model is an individual approach focusing on a worker's psychological resilience rather than the psychosocial factors in the workplace environment that cause mental harm (e.g., job demands, short-staffing, overwork, etc.). Focusing on a worker's psychological resilience is the wrong approach.

Recommendations:

- We encourage the government to:
 - Address psychosocial hazards before they cause harm to help build the overall resiliency of the workforce.
 - If mental health injuries occur, they must be recognized the same as physical injuries.
 - Adapt provincial occupational health and safety legislation to reflect an employer's duty to identify and assess psychosocial hazards in the workplace and take all reasonable precautions to eliminate and control those hazards.
 - Where elimination is impossible, employers must make workers aware of the psychosocial hazards in their work and provide training, education, and appropriate supervision to protect them from mental harm.

Conclusion

Budgets are about choices. They are an exercise that not only allocates provincial resources but should also reflect our values and show that the government understands the needs and demands of the public.

While we value the ability to communicate with you on this important process, our members are left frustrated and angry over the management and lack of commitment to public services and the work they do.

We encourage the government to reflect on the challenging times we face and to not respond by a made-up fiscal crisis, but instead envision a radical reimagining of our capacity to care for one another with public services at this epicentre. We can re-align our focus and develop social relationships that overcome oppressions and provide dignity to all.

Appendix

Publication	Program	Estimated cost in 2022-23	
		(Millions)	Notes
2018 fall update - Nov. 15, 2018	Not Proceeding With 2018 Budget and Prior Planned Tax Increases		-308 Ministry of Finance (MoF) estimate for 2018-19 budget year
	Cancelling Cap-and-Trade Carbon Tax		-1912 Estimate for 2021-22 by Financial Accountability Office
	Low-Income Individuals and Families Tax (LIFT) Credit		Included in 2019 budget (see below)
	Ontario Power Generation Inc./Hydro One Ltd.		Cost impact in 2018-19 only; not the result of a tax change
	Cannabis Implementation		Cost impact in 2018-19 only; not the result of a tax change
	Other Changes		Cost impact in 2018-19 only; not the result of a tax change; largely caused by re-estimate of revenues from 2018 budget
2019 budget - April 11, 2019	New Measures — Childcare Access and Relief from Expenses (CARE) Tax Credit		Actual CARE tax credit cost was \$0 in 2018-19, \$488 million in 2019-20, \$303 million in 2020-21, and \$202 million for 2021-22 (Source: Public Accounts); original (pre-COVID) budget for 2021-22 was \$390 million
	New Measures — Estate Administration Tax		-15 MoF updated estimate for 2021-22 (Source: Taxation Transparency Reports)
	Low-income Individuals and Families Tax (LIFT) Credit		MoF updated estimate for 2021-22; actual LIFT cost was \$495 million in 2019-20, \$535 million in 2020-21, \$430 million in 2021-22 (Source: Taxation Transparency Reports)
	Ontario Job Creation Investment Incentive		-595 MoF April 2019 projection for 2021-22
	Not Paralleling Federal Phase-out of Small Business Deduction		-175 MoF April 2019 projection for 2021-22
	Property Tax Exemption for Ontario Branches of the Royal Canadian Legion	(s)	MoF April 2019 projection; cost less than \$1 million; not counted
2019 fall update - Nov. 6, 2019	Cutting the Small Business Tax Rate		-95 MoF November 2019 projection for 2021-22
	Reducing the Non-Eligible Dividend Tax Credit Rate		55 MoF November 2019 projection for 2021-22
	Decreasing the Aviation Fuel Tax Rate for the North		-10 MoF November 2019 projection for 2021-22
2020 March update - March 25, 2020			Included in 2020 budget (see below)
	New Measures — Interest and Penalty Relief from Select Provincially Administered Taxes		0 Temporary measure not available in 2021-22
	New Measures — Introducing the Regional Opportunities Investment Tax Credit		Included in 2020 budget (see below)
2020 budget - Nov. 5, 2020	Reducing the Employer Health Tax		-380 MoF November 2020 projection for 2022-23
	Introducing the Seniors' Home Safety Tax Credit		0 Program extended in November 2021 (see below) for 2022-23
	Maintaining Cultural Media Tax Credit Eligibility		-35 MoF November 2020 projection for 2022-23
	Supporting Research and Development		A change to the reporting period for the Ontario Research and Development Tax Credit; no financial impact listed
	Reducing Property Taxes for Employers		-450 MoF November 2020 projection for 2022-23
	Property Tax Relief for Small Businesses		-110 MoF November 2020 projection for 2022-23
	Cancelling the Scheduled Wine Tax Increase and Freezing Beer Tax Indexation		-20 MoF November 2020 projection for 2022-23
2021 budget - March 24, 2021	Enhancing the CARE Tax Credit for 2021		0 Enhancement ended after 2021 tax year
	Introducing the Temporary Ontario Jobs Training Tax Credit		Program extended in 2022 Budget for 2022-23 (see below)
	Enhancing the Regional Opportunities Investment Tax Credit until the end of 2022		-25 MoF March 2021 projection
2021 fall update - Nov. 4, 2021	Ontario Staycation Tax Credit		-200 MoF budgeted amount in November 2021 fall update
	Ontario Jobs Training Tax Credit Extension		-205 MoF budgeted amount in November 2021 fall update
	Ontario Seniors' Home Safety Tax Credit Extension		-25 MoF budgeted amount in November 2021 fall update
	Incenting Redevelopment of Brownfield Sites		-2 MoF budgeted amount in November 2021 fall update
	Supporting On-Farm Businesses	(s)	MoF April 2019 projection; cost less than \$1 million; not counted
2022 budget - April 28/Aug. 9, 2022	Enhancement of Low-income Individuals and Families Tax (LIFT) Credit		-400 MoF budgeted amount
	Ontario Seniors Care at Home Tax Credit		-140 MoF budgeted amount
	Extending Film and Television Tax Credits to Digital Productions		-4 MoF budgeted amount
	Extending the Temporary Enhancement of the Regional Opportunities Investment Tax Credit		-10 MoF budgeted amount
	Cutting Gas and Fuel Taxes Temporarily		-645 MoF budgeted amount
	Strengthening the Non-Resident Speculation Tax		175 MoF budgeted amount
Other announcements in 2022	Elimination of Licence Plate Sticker Fees effective March 13, 2022		-1100 Data from 2022 budget, p. 174
	Elimination of Tolls on Highways 412 and 416 effective April 5, 2022		-9 Data estimate from news reports
2022 fall update - Nov. 14, 2022	Expansion of access to small business Corporate Income Tax rate		-25 MoF budgeted amount in November 2022 fall update
	Allowing Immediate expensing of capital costs - Corporate Income Tax		-360 MoF budgeted amount in November 2022 fall update
	Allowing Immediate expensing of capital costs - Personal Income Tax		-65 MoF budgeted amount in November 2022 fall update
	Expand Ontario Production Services Tax Credit to include location fees		-2 MoF budgeted amount in November 2022 fall update
	Extending Temporary Gas Tax and Fuel Tax Cuts		MoF budgeted amount in November 2022 fall update to cover last quarter of 2022-23 fiscal year
	Increasing the Non-Resident Speculation Tax Rate		15 MoF budgeted amount in November 2022 fall update
Total revenue reduction for 2022-23 (\$ millions)			8202