

2021 FEDERAL ELECTION
PLATFORM ANALYSIS



#ELXN44



2021 FEDERAL ELECTION **PLATFORM ANALYSIS**

LIBERAL PARTY OF CANADA

A Liberal Government will:

- Introduce a temporary wage subsidy and rent subsidy stream for sectors like hotels, tour operators, convention centers and festivals experiencing a minimum of 40% revenue loss.
 - Qualifying businesses in these sectors would be able to access a maximum subsidy rate of up to 75%, commensurate to their revenue loss, in order to help cover fixed costs like wages and rent between September 2021 until May 31, 2022.
- Extend the Canada Recovery Hiring Program to March 31, 2022, to make it easier for businesses to increase wages, create new jobs, and grow their business.
- Introduce a refundable tax credit, where small businesses will be able to claim 25% of eligible ventilation improvement expenses of up to \$10,000 per building location, with a maximum of \$50,000 per company.
 - Eligible expenses could include upgrades or conversions of heating, ventilation and air conditioning systems to meet appropriate health standards.
 - The tax credit will be 50% refundable and will only be available from September 1, 2021 through to the end of the 2022 tax year to incentivize quick upgrades.
- Implement a Digital Services Tax of three per cent on revenue of digital services from Canadian users for businesses with revenues exceeding the OECD-set threshold of 750 million euros.

You can find more information on the Liberal's support programs by clicking [here](#).

You can find more information about the Liberal's Small business ventilation tax credit program [here](#).



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CONSERVATIVE PARTY OF CANADA

A Conservative Government will:

- Launch the Canada Job Surge Plan - paying up to 50% of the salary of net new hires for six months following the end of CEWS.
 - The government will pay at least 25% of the salary of a net new hire, with the subsidy increasing up to a maximum of 50% based on how long the new hire has been unemployed.
- Introduce a Dine and Discover Program to support the hospitality and tourism sectors:
 - Provide a 50% rebate for food and non-alcoholic drinks purchased for dine-in from Monday to Wednesday for one month once it is safe to do so, pumping nearly \$1 billion into this sector.
 - Launch the Explore and Support Canada initiative with a 15% tax credit for vacation expenses of up to \$1,000 per person for Canadians to vacation in Canada in 2022, helping our tourism sector get back on its feet.
 - Eliminate the Liberal escalator tax on alcohol.
- Launch the Main Street Business Loan, offering up to 4 months of pre-pandemic revenue up to a maximum of \$200,000, with up to 25% forgiven depending on a company's revenue loss.
- Launch the Rebuild Main Street Tax Credit, which will provide a 25% tax credit on amounts of up to \$100,000 that Canadians personally invest in a small business over the next two years.
- Canada's Conservatives will make foreign tech companies pay their fair share of taxes including sales tax and a digital services tax representing 3% of their gross revenue in Canada if they don't pay corporate income tax here.
- Introduce the Canada Investment Accelerator - providing a 5% investment tax credit for any capital investment made in 2022 and 2023, with the first \$25,000 to be refundable for small business.



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- Double the Apprenticeship Job Creation Tax Credit for the next three years to help create more places for apprentices.
- Invest \$250 million over two years to create the Canada Job Training Fund. One of the goals of the fund is to help workers get the training they need - focussing on areas where there are shortages of skilled workers.
- Create the Working Canadian Training Loan to provide low interest loans of up to \$10,000 to people who want to upgrade their skills.

You can find the Conservative platform by clicking [here](#).



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NEW DEMOCRATIC PARTY OF CANADA

An NDP Government will:

- Step up as a partner to foster entrepreneurship, including through dedicated support to get the hard-hit tourism sector back on its feet.
- Make sure that small businesses wage and rent subsidies continue until small businesses are able to fully reopen.
- Create a hiring bonus in which the federal government covers the employer's share of employment insurance and Canada Pension Plan premiums for new hires or laid-off employees who are rehired.
- Invest in regional economic development agencies and provide economic support for rural areas to invest in job creation in areas like tourism and community development.
- Put an end to gouging by capping high credit card merchant fees at a maximum of 1%.
- Make “web giants” like Netflix and Facebook pay corporate tax.
- Require large employers to spend at least one per cent of payroll on employee training each year.
- Create a “workers development and opportunities fund” to expand training options beyond people who qualify for EI, providing dedicated support for marginalized workers, people in transitioning sectors and efforts to boost literacy and essential skills.

You can find the NDP platform by clicking [here](#).



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BLOC QUÉBÉCOIS

A Bloc Québécois Government will:

- Suspend CERB, while ensuring it can be reactivated and that it remains in effect for carefully targeted sectors;
- Implement measures to promote work for seniors with their invaluable expertise, by allowing low-income seniors to work more without penalty and by involving Indigenous nations;
- Support the domestic market by transferring to Quebec City its portion of the amounts usually dedicated to international tourism promotion;
- Put in place a tax credit program to support the fixed costs of businesses, going beyond the commercial rent program;
- Support the businesses that were most severely affected by the pandemic, notably ski resorts, maple shacks, summer camps, travel agencies, transporters and those that depend on international tourism (conferences, conventions, etc.).
- Tax digital giants at a 3% rate.

Access the Bloc Québécois platform by clicking [here](#).