

This bulletin is a quick inventory of recent social research information. Its purpose is to promptly disseminate the most current external and internal research relevant to social policy.

Costs of Crime and Criminal Justice Responses by Thomas Gabor, Public Safety Canada, December 2016.

Major increases in criminal justice system expenditures have created concerns about the sustainability of Canadian justice system programs and services. In addition to the impact of these expenditures on public sector programs, crime victims incur both tangible (e.g., direct economic losses) and intangible costs (e.g., pain and suffering). Moreover, society pays for crime when individuals decide to pursue a criminal career rather than participating in the legitimate marketplace as productive citizens.

Key research issues:

- The costs of different categories of crime and of criminal justice processes and interventions
- The costing methodologies used and whether cost estimates vary with these methodologies
- Whether crime and criminal justice costs vary by the population (e.g., youth) being considered
- The extent to which crime and justice system costs vary according to the category of crime being considered

For link to the report:

<https://www.publicsafety.gc.ca/cnt/rsrscs/pblctns/2015-r022/2015-r022-en.pdf>

Generosity in Canada and the United States: The 2016 Generosity Index by Charles Lammam, Hugh MacIntyre, and Feixue Ren, Fraser Institute, December 2016.

Charities depend on the generosity of thousands of ordinary citizens who give privately from their own funds to enhance the quality of life in their communities and beyond. This Index measures private monetary generosity using readily available data on the extent and depth of charitable donations, as recorded on personal income tax returns in Canada and the United States. As it has done in previous years, the 2016 index reveals a substantial generosity gap between the two countries.

- Manitoba had the highest percentage of tax filers that donated to charity among the provinces (24.8%) during the 2014 tax year while New Brunswick had the lowest (19.6%)
- The percentage of aggregate income donated was generally less in the Canadian provinces and territories than in the US states
- US jurisdictions top the overall Generosity Index rankings with Utah placed first (scoring 8.8 out of 10.0), followed by Maryland (7.5) and District of Columbia (6.8)

For link to the publication:

<https://www.fraserinstitute.org/sites/default/files/generosity-in-canada-and-the-united-states-the-2016-generosity-index.pdf>

Business Tax Burdens in Canada's Major Cities: The 2016 Report Card by Adam Found and Peter Tomlinson, C.D. Howe Institute, December 2016.

Many governments across Canada have made it a policy priority to reduce the marginal effective tax rate (METR) on new business investment. The METR, after all, can make or break a decision to invest, since it measures the tax burden on each new dollar of investment. Provincial capital markets are small relative to the worldwide market, so if the cost of investing in a particular Canadian jurisdiction is higher than the cost of investing elsewhere, that jurisdiction's stock of capital will be smaller than it otherwise would be.

- Calgary and Saskatoon have the lowest tax burdens, while Toronto and Vancouver are in the middle of the pack
- Business property taxes and land transfer taxes still represent about two-thirds of the total tax wedge on investment in Canada
- Bringing these taxes into the mix, the overall highest tax burdens are in Saint John, Charlottetown and Montreal

For link to the report:

https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/E-brief_251.pdf

Indigenous Peoples, Canada and the Possibility of Reconciliation by David Newhouse, Institute for Research on Public Policy, November 2016.

Canada has moved into a new era that has the potential to transform its relationship with Indigenous peoples. Reconciliation is now a Canadian political project that is moving from words to action. It has taken almost two decades — from the 1998 Statement of Reconciliation, to the 2008 Statement of Apology for Indian Residential Schools, to the December 2015 release of the report of the Truth and Reconciliation Commission (TRC) — for this project to become an important part of the Canadian public policy landscape.

The five priorities are:

- Launch a national public inquiry into missing and murdered Indigenous women
- Make significant investments in First Nations education
- Lift the 2 percent cap on funding for First Nations programs
- Implement all 94 recommendations of the Truth and Reconciliation Commission
- Repeal all legislation unilaterally imposed on Indigenous peoples by the previous government

For link to the paper:

<http://irpp.org/wp-content/uploads/2016/11/insight-no11.pdf>

The Fall and Rise of Canada's Top Income Earners by Statistics Canada, December 2016.

This month's issue of Canadian Megatrends describes the share of market income earned by the highest earners in society and how that portion has changed from 1920 to 2014. It also looks at the major sources of income for the top earners, and to what degree women are sharing in these economic gains.

- Over the last century the share of income of the Top 1% peaked in 1938 at 18% of all income
- In recent years their share peaked at 13.6% in 2006 then declined to 11.6% in 2014 Examination of the income of the top 1% also reveals changes in wealth and in returns on investments
- To be in the top 1% in 2014, a tax filer needed to have a market income of at least \$225,100. There were 268,500 tax filers who earned this amount or more in 2014

For link to the article:

<http://www.statcan.gc.ca/pub/11-630-x/11-630-x2016009-eng.htm>

Previous issues of the SPAR Monitor can be viewed online at: <http://bit.ly/1ez7uDB>

Social Policy, Analysis and Research Information Resources:

Wellbeing Toronto: www.toronto.ca/wellbeing

Demographics & other resources: www.toronto.ca/demographics