

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.

Female Offenders in Canada, 2017 by Laura Savage, Canadian Centre for Justice Statistics, January 2019.

Overall, females account for a smaller proportion of offenders in Canada and the types of offences they commit are often less serious in nature relative to their male counterparts. This article provides insights into the kinds of crimes of which females are accused, the age of offenders, case outcomes, and the rate for female offenders by province and territory.

- In 2017, there were 942,777 persons aged 12 years and older accused in a police-reported criminal incident, with females representing one in four (25%) accused persons
- Property crime accounted for the largest proportion (35%) of crimes for which females were accused, while drug offences (7%) and other federal statutes (4%) accounted for the smallest
- One quarter (25%) of offences that females were accused of were violent

For link to the article:

<https://www150.statcan.gc.ca/n1/pub/85-002-x/2019001/article/00001-eng.pdf>

Mothers at Work: The Fiscal Implications of the Proposed Ontario Childcare Rebate by Jacob Kim and Alexandre Laurin, C.D. Howe Institute, January 2019.

The newly elected government in Ontario pledged in its electoral platform to implement a childcare rebate program, which would reimburse up to 75 percent of the childcare expenses of low-income families, with the childcare subsidy rate gradually declining as family income grows. This E-Brief examines the fiscal implications of the proposed rebate.

- Families earning less than about \$35,000 could be reimbursed for up to 75 percent of incurred childcare expenses, with the rate declining as family income grows until it reaches 26 percent for families earning over about \$150,000
- The maximum allowable amount per child would be \$6,750 for children under age six and \$3,750 for children between seven and fifteen
- [T]he employment gain would create a large fiscal windfall for the federal government – perhaps as much as \$1.1 billion per year

For link to the report:

https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/Take%20two%20final%20for%20release%20e-brief_287_web.pdf

Too Little Too Late: How We Fail Vulnerable Canadians as They Die by Kelli I. Stajduhar and Ashley Mollison on behalf of the Equitable Access to Care Team, University of Victoria, November 2018.

This report explores the quality of end-of-life health care for those experiencing homelessness and precarious housing in Canada. Stories of lived experience are highlighted, and recommendations for improving health care access for this group are provided. Key learnings from this report are intended to support a shift in policy and practice around end-of-life care.

Some of the recommendations:

- Address barriers in formal health care settings that prevent people experiencing structural vulnerabilities from receiving diagnosis, treatment, support, and care
- Integrate palliative approaches to care where people experiencing structural vulnerability live and die
- Support non-traditional families (e.g., street family, inner city workers) and include them in decision-making processes and care strategies

For link to the report:

<https://www.uvic.ca/research/groups/peol/assets/docs/too-little-too-late.pdf>

Intergenerational Fairness: Will Our Kids Live Better than We Do? By Parisa Mahboubi, C.D. Howe Institute, 2019.

Today's youngest and future generations face very high net fiscal burdens: higher than those of any other generations, especially those born from the mid-1950s to the 1990s. Generally speaking, baby boomers and their children fare well in this scenario, but the grandkids of baby boomers do not. In Canada, population aging has accelerated during the past decade due to declining fertility and improving life expectancy. This demographic transition poses new fiscal challenges since the pattern of government spending and taxes greatly depends on population size and its age distribution.

- A large imbalance between expected lifetime net taxes to be paid by existing and future generations, to the detriment of future generations, would mean that current government fiscal policy is unfair and unsustainable
- Females born in 2017 enjoy a net lifetime benefit of \$82,400 [...] while their counterpart males are expected to pay a lifetime net amount of \$1.5 million
- women generally fare better because they contribute less to income and commodity taxes while receiving more social assistance and child benefit

For link to the report:

https://www.cdhowe.org/sites/default/files/attachments/research_papers/mixed/Commentary_52_9_0.pdf

A New Revenue Tool: The Case for a Greater Toronto and Hamilton Area Sales Tax by Sheila Block and David Macdonald, Canadian Centre for Policy Alternatives, January 2019.

This paper looks at how much revenue could be raised from a sales tax in the City of Toronto or in the Greater Toronto and Hamilton Area (GTHA). It provides an example of an enhancement to the sales tax credit to mitigate the impact on low-income households and estimates the distributional impact.

- Two per cent sales tax in the City of Toronto would raise a billion dollars and a one per cent sales tax would raise half a billion dollars, if there were no change to the HST credit
- As sales taxes have a bigger impact on low-income people, some of the revenues could be used to enhance the provincial sales tax credit in order to offset the impact of the increased tax for those with limited incomes
- The revenue-generating power of a regional sales tax is compelling: each percentage point could yield up to half a billion in new revenue for the City of Toronto or \$1.3 billion for the GTHA

For link to the paper:

<https://www.policyalternatives.ca/sites/default/files/uploads/publications/Ontario%20Office/2019/01/A%20New%20Revenue%20Tool.pdf>

Previous issues of the SPAR Monitor can be viewed online at: <http://bit.ly/2iltgRQ>

Social Policy, Analysis and Research Information Resources:

Wellbeing Toronto: www.toronto.ca/wellbeing

City of Toronto Data, Research & Maps: <https://web.toronto.ca/city-government/data-research-maps/>