Equalization and the Fiscal Imbalance

Options for Moving Forward

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Abstract

The federal government has said that it wants to address the fiscal imbalance in the upcoming budget. Broadly speaking, this means dealing with fiscal arrangements between, and clarifying roles of, the federal and provincial governments, and fixing the equalization program. This paper does three things to stimulate debate on possible options for reform. First it discusses three broad policy pillars that together constitute a consistent approach to fiscal federalism. These pillars are: 1) "equalization as glue," which argues for the importance of equalization for our federation; 2) "after equalization, equal transfers per capita," which argues that programs outside equalization should treat all Canadians equally; and 3) "re-balancing the federation," which argues for clarifying federal and provincial roles and responsibilities.

The paper then discusses political and economic constraints facing the government as it seeks to address the fiscal imbalance. These include the current inefficiencies of the equalization program, cost challenges faced by the federal government, the political importance of Quebec and Ontario, and the influence of promises made previously by the Conservative government. Finally, the paper provides some reform options grouped into three categories: 1) the really difficult; 2) the really, really difficult; and 3) the nearly impossible.

The paper lists options for both fixing equalization and addressing other federal-provincial fiscal arrangements. When it comes to addressing the fiscal imbalance, there are many possible paths. The real challenge for the current government is to choose a path that results in a *coherent* system of fiscal federalism while addressing very real political and fiscal constraints. The paper does not put such a package together—it leaves this task to the current government. It does, however, present ideas that widen the menu of options currently being discussed.

1. Introduction

Writing a paper for a conference called "Fiscal Federalism and the Future of Canada" is a bit intimidating.[1] While there is no question that the nature of our federal system is important to who we are as Canadians, it would perhaps be more modest—and hence more Canadian—to say that the nature of our federal system is important to how we are governed. One would hope that the "future of Canada" hangs on much more than whether we can get our fiscal arrangements right. I say this not so much to undermine the importance of fixing our fiscal arrangements—for they are a mess—as to put things into proper perspective. Certainly, we do not intend to underestimate the challenges facing the federal and provincial governments who must deal with equalization and address the fiscal imbalance. In fact, these challenges inform and influence discussion throughout this paper.

The paper is divided into three sections. In the first section, we discuss three broad policy pillars that together constitute a consistent approach to fiscal federalism: equalization as glue; after equalization, equal transfers per capita; and re-balancing the federation. Second, we acknowledge the current political and economic constraints on addressing the fiscal imbalance. This section explains the current inefficiencies of the equalization program, cost problems, the influence of Quebec and Ontario, and the influence of promises made by the Conservative government. Finally, we will provide some reform options grouped into three categories: the really difficult; the really, really difficult; and the nearly impossible.

2. Policy Pillars

Equalization as Glue

For nearly its entire history, the equalization program has been driven by a series of mathematical formulae. While there has been a fair amount of tinkering around the edges, payments from the program have been largely generated using these formulae. The figures resulting from these calculations determine the amount of equalization distributed to the have-not provinces.[2]

While there has been no end of politics around the equalization program, this constant—the data-in, data-out payment formula—has been effective in preventing an entirely politically-driven program. Equalization and block transfers are guided by different rationales. Equalization is guaranteed by a "federal rationale," which seeks to ensure that provincial governments have access to the revenue necessary to fulfill their constitutional responsibilities. Consequently, equalization is not meant specifically to *equalize* revenues, but to guarantee provinces equal "ability to extract revenues" (Boessenkool 1998, 4).

Underwritten by the federal government, equalization is a political agreement among the provinces that seeks to ensure that all provinces should have the *ability* (via access to revenue) to run comparable programs in areas of provincial jurisdiction *with minimal interference by the federal government.* In this sense, equalization is in the interests of the provinces that do not receive equalization because it affords them more autonomy to design social programs to better meet the needs of their own population.[3]

But equalization can only survive if this agreement is stable. This requires payments to be driven by a data-in, data-out approach. Otherwise, ad hoc responses to political whim will inhibit provincial equality. This encourages the belief that equalization is a "provincial program that takes money from rich provinces and gives it to poor ones" (Boessenkool 2006). A data-in, data-out

1. We would like to thank participants at the Institute of Intergovernmental Relations Queen's University conference entitled "Fiscal Federalism and the Future of Canada" on September 29, 2006 for their insightful comments and suggestions.

2. For a more detailed explanation of this formula-driven approach, please refer to Boessenkool, K. J. 2005. "Submission to the Expert Panel on the Equalization and Territorial Formula Financing." http://eqtff-pfft.ca/submissions/Boessenkool.pdf.

3. This conceptualization of equalization is often attributed to Richard Bird.

approach will reduce current provincial tensions and balance the cost equally across all Canadians. Proper adherence to a mathematical approach should have well-off Newfoundlanders contributing as much to the equalization program as well-off Albertans.

After Equalization, Equal Per Capita

Block transfers can be justified by Courchene's “citizenship” rationale. This rationale says that individual Canadians, rather than provinces, should have equivalent access to similar programs due to their common citizenship. Thus, there is a subtle difference between equalization transfers and other social transfers. The equalization program is designed to provide the *provinces* with access to certain resources, whereas other program transfers, such as the Canada Social Transfer (CST) and Canada Health Transfer (CHT), are passed to the provinces with the intent of them reaching citizens (Courchene 1998).

By this rationale, block transfers, though distributed to the provinces, are designed to be delivered to citizens through provincial program spending. Consequently, they should be distributed according to the citizenship rationale, should be equal per capita, and should be the preference when spending in areas of provincial jurisdiction. Further “equalization” of these grants, based upon notional tax yields, does not promote equality. Instead, it increases federal tension by further financing the have-nots at the expense of the haves (Boessenkool 1996).

Other spending should have economic rationales. For example, infrastructure should be biased toward high growth, not low growth areas. Employment insurance should encourage employment and labour mobility, not the opposite. Furthermore, provinces should be given the option to easily opt-out of shared-cost programs.

Re-Balancing the Federation

The federal government should minimize its policy involvement and program development in areas of provincial jurisdiction, freeing it to maximize its involvement in areas of federal jurisdiction. Federal dollars could be focused on funding the military, for instance, and not post-secondary education. There is also an economic union aspect to this: the federal government should be able to impose the elimination of provincial trade barriers.

3. Constraints

As the equalization program has evolved, its total cost has become increasingly arbitrary. Cash distribution has recently been driven by political whim, one-off deals and, well, politics. The original formula-driven approach has been gradually abandoned as ad hoc agreements with certain provinces have blurred the edges (Boessenkool 2006).

Equalization that is driven by whim, one-off deals and politics undermines the long-term political agreement underwriting equalization and threatens the federal nature of our country. Unitary statists may find this attractive, but federalists should fear it. These political deals undermine equality by treating citizens differently depending on location, and weaken the broad support historically enjoyed by the equalization program (Boessenkool 1998).

So the constraint here is that equalization needs to be fixed—where “fixed” is defined as the return to pure data-in, data-out calculations. Where tinkering around the edges has compromised the equalization program, a return to a strict formula will prevent the creation of an entirely politically-driven approach.

The Cost Constraint

This constraint is comprised of two factors. First, the federal government has a budget constraint. The recent large federal surplus was the result of the previous government's approach to budgeting—massively underestimating revenues, padding spending and using very large contingencies in forward budgeting.

The new government has altered this approach, more realistically estimating their spending, eliminating "padded" spending and relying upon much smaller contingencies committed to debt reduction. In addition, the new government has indicated that it will develop allocation rules for any "unplanned surpluses."

The second aspect of this constraint is that the fiscal imbalance could be fixed in revenue neutral ways, by changing the nature of the existing transfers. The most obvious possibility is a tax transfer that would be offset by reducing an equivalent amount in one of the current block grants, either the CST or CHT.

Quebec and Ontario Constraints

Not surprisingly, the new government in Ottawa is hunting for a few more seats. Skipping a lot of political arithmetic for the sake of brevity, let us assert that the majority of those new seats will come from two places: Quebec and Ontario.[4] Hence, the Quebec and Ontario constraints are primarily political.

What this means is that any solution to the fiscal imbalance has to minimize political repercussions in these two provinces. It also means that proposals coming from these two provinces have a disproportionate impact on the thinking in Ottawa.

However, this constraint works in two ways. Having Premier McGuinty running on a platform of "vote for me because I couldn't get you what you wanted" is not exactly the most impressive political slogan. And both Premier McGuinty and Premier Charest will be facing voters very soon (indeed, both provinces may have elections before a federal election takes place[5]). This means that both premiers are facing very real incentives to cooperate with the suggestions of the federal government.

The Prior Promise Constraint

There are at least three important aspects to the prior promise constraint. First, and probably most tricky, is the promise to eliminate natural resources from the equalization program, as promised by the Conservative Party's 2006 election platform.[6]

Second, is the prior support that the Conservative Party lent to the offshore accords when they happened, although this support was usually couched in the language of excluding non-renewable resources rather than support for the particular nature of the one-off deals that were actually made.[7] This nuance has largely been lost in political translation. The 2006 Conservative election platform makes reference to removing non-renewable resource revenue, but it is silent on the offshore accords.

4. BC is another area of opportunity, as the Conservatives have lost nearly a dozen seats there in the past two elections.

5. Premier McGuinty will be facing his next election on October 4, 2007, in Ontario's first fixed-date election. The Charest government is due to call an election before April 2008.

6. "Work to achieve with the provinces permanent changes to the equalization formula that non-renewable natural resource revenue is adversely affected from changes to the equalization formula" (Conservative Party of Canada 2006, 31).

7. Those who pay close attention to these accords will know that they excluded revenues from corporate taxation from offshore activities—not just non-renewable royalties as contemplated in most proposals to eliminate non-renewable resource revenues from equalization. See Boessenkool 2001.

Finally, there is the Conservative Party's admission of the existence of a fiscal imbalance in an important speech delivered by Stephen Harper in Quebec City on December 19, 2005. This speech received wide coverage at the time, and is continually referred to in Quebec and elsewhere for its acknowledgment of the necessity of fixing this imbalance. Promising an "open federalism" that would recognize "provincial autonomy as well as the special cultural and institutional responsibilities of the Quebec government" (Harper 2005), some have called this the turning point of the Conservative campaign in Quebec. As mentioned earlier, Quebec is of high political importance to the current government, giving this promise extra importance.

4. Options

So what can be done? Below is a rapid fire list of individual things that could be done to address the fiscal imbalance. Included are options for both fixing equalization and addressing the fiscal imbalance. Note that the three sections below are not intended as integrated packages, but that any combination of them may be a worthwhile package.

Some Really Difficult Things

1. Implement the recommendations of the O'Brien report. These recommendations provide a good compromise on most issues. Striving to improve equalization, the panel recommended a "rules-based, formula-driven" technique that would remove federal political whim from driving equalization (Expert Panel on Equalization and Territorial Financing 2006, 6). Further, it recommended a 50% inclusion rate for non-renewable resources—an interesting compromise between the two poles of the issue.[8]

These conclusions can be defended in a number of ways. Having less than 100% inclusion of resources is not so far off of where the program is today. With the exclusion of Alberta from the standard, the effective inclusion rate for non-renewable resource revenue is somewhere around 20%. Interestingly, a rough calculation reveals that Alberta spent roughly 50% of its resource

8. In brief, the recommendations of the Expert Panel on Equalization and Territorial Formula Financing include:

1. A clear set of principles should be adopted to guide future development of the equalization program in Canada.
2. A renewed equalization formula should be developed and used to determine both the size of the equalization pool and the allocation to individual provinces.
3. A 10-province standard should be adopted.
4. Equalization should continue to focus on fiscal capacity rather than assessing expenditure needs in individual provinces.
5. Equalization should be the primary vehicle for equalizing fiscal capacity among provinces.
6. The representative tax system (RTS) approach for assessing fiscal capacity of provinces should be retained.
7. Steps should be taken to simplify the RTS.
8. A new measure for residential property taxes should be implemented based on market value assessment for residential property.
9. User fees should not be included in equalization.
10. In principle, natural resource revenues should provide a new fiscal benefit to provinces that own them.
11. 50% of provincial resource revenues should be included in determining the overall size of the equalization pool.
12. Actual resource revenues should be used as a measure of fiscal capacity in the equalization formula.
13. All resource revenues should be treated in the same way.
14. A cap should be implemented to ensure that, as a result of equalization, no receiving province ends up with a fiscal capacity higher than that of the lowest non-receiving province.
15. The current approach for determining equalization entitlements and payments should be replaced with a one estimate, one entitlement, one payment approach.
16. Three-year moving averages combined with the use of two-year lagged data should be used to smooth out the impact of year-over-year changes.
17. The federal government should track and report publicly on measures of fiscal disparities across provinces.
18. A more rigorous process should be put in place to improve transparency, communications, and governance. This is preferable to setting up a permanent independent commission to oversee equalization.

revenue over 10 years to eliminate its debt.[9] If you accept that resource royalties represent a conversion of a physical asset into a financial asset, and also accept that equalization should take into account the effects of resource revenue on fiscal capacity, 50% turns out to be a rather prescient number, based on what Alberta has actually done with resource revenue.

2. Provide additional money in a specific post-secondary education (PSE) transfer. Any new money would not have an associated equalization component. As previously noted, these equalization components exacerbate problems of inequality by benefiting have-not provinces at the expense of the have provinces.[10] Unlike equalization, these transfers are meant to guarantee access for citizens, not funding for the provinces and should be treated as such (Boessenkool 1998; Courchene 1998).

3. Increase support for research and fund additional programs to deal with the shortage of tradespeople. There were a number of new programs introduced by the Conservatives dealing with the trades[11] and the Minister of Finance has regularly made references to increased funding for post-secondary institutions.[12]

4. Provide additional money in a specific infrastructure transfer. This could be funded through the gas tax or, alternatively, through the creation of a direct federal spending program focusing on infrastructure in federal jurisdictions, such as national highways and ports.[13]

5. Transition associated equalization out of the block grants over a period of time. As mentioned with the suggestion of a PSE transfer, associated equalization tilts the scale of equalization. Even the Council of the Federation has argued that this results in "unfair program[s] in which some provinces receive more per capita than others" (Advisory Panel on the Fiscal Imbalance 2006, 70).

6. Get serious about the Agreement on Internal Trade by using federal power to accelerate the implementation of the Agreement. A softer version of this would be to give the provinces one more chance to accelerate the commitments in the Agreement on Internal trade with a deadline—say six months—that, if it passes without action, would result in federal imposition of the commitments therein.

7. Reiterate commitments on the spending power and the ability of provinces to opt-out of shared-cost programs. National programs would only be developed when given "the consent of the majority of provinces to proceed (Conservative Party of Canada 2006, 43)," rather than at the behest of the federal government. The minority provinces would be guaranteed the option of opting-out with full equal per capita funding, provided they were to design a similar program, with similar measures for accountability. These commitments would respect the principle of per capita funding and provincial autonomy, again, maintaining the concept of "open federalism" (Harper 2005).

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9. According to Alberta's Historical Fiscal Summary, an average of 50% of all resource revenue earned between 1996/97 and 2005/06 was used to pay down the debt.

10. See Boessenkool (1996) for a demonstration of the unequal consequences of redundant associated equalization components.

11. In the section "Building opportunity in trades," the Conservatives promised to:
- "Implement a $1,000 Apprenticeship Incentive Grant to help new apprentices cover the high cost of tools, boots, and work accessories."
- "Implement a Tools Tax Deduction of up to $500 for existing tradespeople that eliminates red tape for the self-employed and provides tax fairness for the employed."
- "Implement an Apprenticeship Job Creation Tax Credit of 10% of an apprentice's wages for two years to a maximum of $2,000 to support businesses that establish apprenticeship positions to create more jobs in the trades."

12. For more details, see Canada, Department of Finance 2006.

13. Again, these ideas are more fully discussed in Canada, Department of Finance 2006.

8. Accelerate the reduction of the GST from the current 6% to 5%. This creates tax room for the provinces and encourages more accountable spending.

Some Really, Really Difficult Things

1. Implement the O'Brien report, but calculate the inclusion rate of non-renewables based on a sliding-scale index rather than the recommended steady 50%. This new index would compare the current price of natural resources to a historical average price. While something more scientific could no doubt be designed, an easy example would be to say that $80 barrels of oil would lead to an 80% inclusion rate, and at $30, the inclusion rate would be 30%. This would insulate resource-rich provinces from falling prices and ensure greater sharing on the upside. A floor of 20% on the downside, and a ceiling of 80% on the upside, would suffice to regularize these fluctuations.

2. Make the GST cut conditional on provincial agreement to some measure or measures that would strengthen the economic union—harmonization of the GST or eliminating trade barriers are only two potential possibilities. Bird and Smart advocate a blended value added tax, which would reduce the burden of provincial retail sales taxes, while providing provincial governments with "incentives...to set their own fiscal houses in order" and discouraging the intergovernmental blame game (Bird and Smart 2007).

3. Trade tax bases—have the federal government take over all corporate tax revenues in exchange for income tax or GST room. Like the options of GST harmonization and trade barrier elimination, this option would also strengthen the economic union.

4. Keep the inclusion rate of non-renewable resources at zero, conditional on the provinces (chaired by Alberta?) developing an interprovincial revenue-sharing pool within a specified period of time—say six months to one year. If no pool develops, impose a federal inclusion rate based on the O'Brien report. Courchene has often advocated similar provincial profit sharing (Courchene 2006). The spectre of the National Energy Program can be avoided if it is emphasized that if this would actually loosen the grip of the federal government on service delivery and promote provincial solidarity.

5. Use federal powers to impose free trade on the provinces.

Some Nearly Impossible Things that are Fun to Think About Anyway

1. Develop an overarching equalization program that reduces equalization payments to have-not provinces with the associated equalization that violates the equal per capita principle. Programs included in determination of associated equalization would include regional benefits for unemployment insurance, imbalances in any shared-cost programs, and associated equalization added to block grants (Boessenkool 1996; Boessenkool 1998).

2. Eliminate equalization and use equal per capita block grants to equalize fiscal capacity for health care. Manage the transition by doing a *one time* debt swap with recipient provinces that approaches the present value of their equalization payment minus any increase that results from the new block grant. As Winchester has pointed out, provinces tend to use their equalization transfers to cover previous "irresponsible fiscal management" and pay down their debts, keeping themselves fiscally afloat (Winchester 2005). A debt swap would alleviate these stresses, eliminating debt repayments, and, conceivably, the need for equalization payments.

3. Turn equalization over to the Council of the Federation with dollars—from whatever program the provinces collectively design—flowing in the form of government-to-government payments. Transfer tax room to the provinces to accommodate the increase in costs. A similar institution drives decision-making in Germany. The upper house, the Bundesrat, must participate in any decision-making that will affect the sub-national Landers. Ensuring that the Bundesrat will make decisions that will benefit the Landers, however, is the fact that it is populated by representatives chosen directly by the Lander governments.[14]

14. For a more detailed explanation of the German system, see Courchene 2003.

4. Eliminate the federal GST and all block grants. Equalization would take care of the distributional impacts of this change, and the numbers are roughly in balance at a 6% GST. Seeming to disentangle federal and provincial spending, this has been suggested recently for its promises of accountability.[15] This would not only close the vertical gap in federal taxation, but allow for smarter spending decisions from the provincial governments, and avoid the pork often accompanying grants from central governments (MacKenzie 2005; Poschmann and Tapp 2005). This reform, however, would necessitate the creation of a fair, data-in, data-out equalization regime, to guarantee that the relatively poor regions have access to the resources of an average tax base.

5. Conclusion

There is no end to the variants and options to addressing the fiscal imbalance. The real challenge will be to do so in a way that results in a coherent system of fiscal federalism and addresses the current political and fiscal constraints facing the Conservative government. This paper has not tried to put such a package together—we leave that task to the current government. It has however, sketched out a number of options from the relatively straightforward to the nearly impossible.

And while coming to a principled solution that addresses the constraints will hopefully make Canada more governable, one would hope that the future of the country is not so insecure as to depend on that!

15. These ideas are pursued at length in Dalhby 2005, MacKenzie 2005, Poschmann and Tapp 2005, and Poschmann 2006.

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