

Who benefits?: A gender and distributional impact analysis of election income tax promises ^[1]

Behind the numbers

Author: Block, Sheila & Russell, Ellen

Source: Canadian Centre for Policy Alternatives

Format: Report

Publication Date: 22 Jun 2004

AVAILABILITY

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Excerpts from the report:

Who really benefits from election promises? Over the din of campaign hyperbole, we have taken a closer look at the election platforms of the major national parties to determine what these promises are really worth to Canadians.

We focus on the personal income tax proposals in the national parties' election platforms. Since the three parties have all indicated that their income tax-related promises benefit "middle income" or "ordinary" Canadians, we analyze the distributional impact of these proposed income tax changes to ascertain which income groups would benefit most from these promises. In addition, we look at the consequences of the promised income tax measures in terms of their gender impacts....

The Conservative party claims that its tax platform provides a break to middle-income families. However, the manner in which the tax rate reduction is structured means that the Conservative personal income tax package provides greater benefits to high-income families than to average- or middle-income families. Similarly, the structure of the tax rate reduction also means that the Conservative platform is more beneficial to men than to women, since men's incomes are higher than women's.

The NDP platform includes a number of what are termed "tax fairness" measures which decrease taxes on low-income families, increase taxes on high-income families and deliver increased support to families with children. As a result, the net impact of the personal income tax measures provides considerable benefit to middle-income families.

The Liberals have no personal income tax proposals in their platform.

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