



OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

November 3rd, 2021

The Honourable Diane Lebouthillier
Minister of National Revenue
Canada Revenue Agency
555 MacKenzie Avenue
7th Floor
Ottawa ON K1A 0L5
cra.minister-ministre.arc@cra-arc.gc.ca

Information Request: IR0611

Dear Minister Lebouthillier:

As you are likely aware, the Parliamentary Budget Officer (PBO) provides independent and non-partisan analysis to the Senate and to the House of Commons about matters related to the nation's finances and the economy, the estimates, certain other government documents, and the cost of proposals. In carrying out my mandate, I often require information held by government departments and Crown corporations and I am entitled to free and timely access – subject to limited exceptions – to such information under section 79.4 of the *Parliament of Canada Act*.

I am currently undertaking an analysis pursuant to paragraph 79.2(1)(a) of the Parliament of Canada Act, which mandates the PBO to prepare reports analyzing the following federal government documents: (i) a budget tabled by or on behalf of the Minister of Finance; (ii) an economic and fiscal update or statement issued by the Minister of Finance; (iii) a fiscal sustainability report issued by the Minister of Finance; (iv) the estimates of the government for a fiscal year.

For this analysis, I am requesting the attached tabulation based on operational data collected under the Canada Emergency Wage Subsidy and Canada Recovery Hiring Program.

In order to provide the analysis to parliamentarians in a timely manner, I ask the information to be provided to my office no later than **November 12th, 2021**. If access to the requested information cannot be granted by that date, a response must be provided by you or the Commissioner as soon as possible.

Should you or your staff have any questions about this information request, the analyst responsible, Ben Segel-Brown can be contacted directly at Ben.Segel-Brown@parl.gc.ca, 613-407-8357.

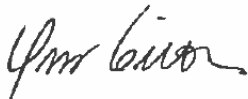
Attached is a reply form. It too should be filled out and returned by November 12th, 2021, whether or not you provide access to the requested information. Should you refuse to provide access to the

requested information, you or the Commissioner must provide a written justification for the refusal as required under section 79.41 of the *Parliament of Canada Act*.

The response letter will be posted on the PBO website and, therefore, it should not be marked "confidential". As well, the requested information should be attached separately. If this information is confidential, please clearly mark it as such, either on the electronic spreadsheet or the hard copy version.

Providing timely and effective analysis to the Senate and House of Commons and promoting greater budget transparency and accountability are the PBO's primary objectives. The degree to which this is possible depends, to a large extent, on free and timely access to quality information held by government departments. In doing so, you are assisting us in better serving the Senate, the House of Commons, and their members.

Yours Sincerely,



Yves Giroux

Parliamentary Budget Officer

c.c.: Antoine Brunelle-Côté, Privy Council Office, Assistant Secretary to the Cabinet, Liaison Secretariat for Macroeconomic Policy

Bob Hamilton, Commissioner of Revenue and Chief Executive Officer, Canada Revenue Agency

Attachment: Reply form for IR0611

Appendix: Requested Tabulations

Table 1: CHRHP baseline and incremental employment by revenue loss range

Use CRHP Microdata

Create two sets of tabulations, one for all corporations and partnerships, and the other for corporations and partnerships where the leading digits of the NAICS industry code are 711, 721, 5615 or 56192

In each set, provide four tabulations where X is 17 to 20

Reference

Period	Period X	Period X	Period X	Period X	Period X
Variable	MAX(CURP_RE VDP,PREV_PRD _REVDP)	BASE_PRD_ACTV_EMP E_CNT	CURP_ACTV_EMPE_CNT	BASE_PRD_ELG_RMNRT_ AMT	CURP_TOT_ELG_RMNRT_A MT
	0%-10%	[Total]	[Total]	[Total]	[Total]
	10%-20%	[Total]	[Total]	[Total]	[Total]
	20%-30%	[Total]	[Total]	[Total]	[Total]
	30%-40%	[Total]	[Total]	[Total]	[Total]
	40%-50%	[Total]	[Total]	[Total]	[Total]
	50%-60%	[Total]	[Total]	[Total]	[Total]
	60%-70%	[Total]	[Total]	[Total]	[Total]
	70%-80%	[Total]	[Total]	[Total]	[Total]
	80%-90%	[Total]	[Total]	[Total]	[Total]
	90%-100%	[Total]	[Total]	[Total]	[Total]

Table 2: CEWS baseline and incremental employment by revenue loss range

Use CEWS Microdata

Create three sets of tabulations:

1. one for all corporations and partnerships,
2. one for corporations and partnerships where the leading digits of the NAICS industry code are 711, 721, 5615 or 56192, and
3. one for corporations and partnerships which are either:
 - Canadian-controlled private corporations (CCPCs),
 - Cooperative corporations that are eligible for the small business deduction, or
 - Partnerships where at least 50% of the partnership's interests are held (directly or indirectly) by employers eligible for the CRHP.

In each set, provide six tabulations where X is 15 to 20

Reference Period	Period X and Period X-1	Period 14	Period X	Period 14	Period X
Variable	MAX([Line c1 – Revenue drop for the current period], [Line c1 – Revenue drop for the current period] in Period X-1)	[Line A – Number of eligible employees (for periods 5 and onward the number of active eligible employees)]	[Line A – Number of eligible employees (for periods 5 and onward the number of active eligible employees)]	[Line C – Basic Canada Emergency Wage Subsidy (including top-up, if applicable)]/[Line c3 – Subsidy rate used for active eligible employees in the calculation of Line C]	[Line C – Basic Canada Emergency Wage Subsidy (including top-up, if applicable)]/[Line c3 – Subsidy rate used for active eligible employees in the calculation of Line C]
	0%-10%	[Total]	[Total]	[Total]	[Total]
	10%-20%	[Total]	[Total]	[Total]	[Total]
	20%-30%	[Total]	[Total]	[Total]	[Total]
	30%-40%	[Total]	[Total]	[Total]	[Total]
	40%-50%	[Total]	[Total]	[Total]	[Total]
	50%-60%	[Total]	[Total]	[Total]	[Total]
	60%-70%	[Total]	[Total]	[Total]	[Total]
	70%-80%	[Total]	[Total]	[Total]	[Total]
	80%-90%	[Total]	[Total]	[Total]	[Total]
	90%-100%	[Total]	[Total]	[Total]	[Total]