INDEX

Income tax-Cont. Employment expense deduction Artists, 20%/\$1000, Communications and Culture Standing Committee report, relationship, 7:7, 11-2, 21, Chain-saws, 7:29, 32-3 Computers and related equipment, real-estate salespersons, etc., 5:13; 6:4-5, 8-9; 7:6, 8-10, 15-22, 26-8, 30, 33-5 Consultations, 7:35 Deduction rather than credit, difference, 6:5 General deduction, 20%/\$500 Eliminated with 1987 tax reforms, 7:5-6 Incorporated into personal tax credit, 7:6, 23-4, 26 Re-instating, 6:4-8 Home office expenses, 7:30-1 Itemized deductions, providing, administrative difficulties, Musical instruments, 7:6, 11, 20-3, 29, 34 Supplies, 6:5; 7:19, 32-3 Tools, automobile technicians, etc., 5:13; 6:4, 7; 7:6, 10-5, 19-22, 24-5, 28-36 Vehicles, employer-supplied, taxable benefit, relationship, 5:13; 6:6, 8-9; 7:6-8 Employment expense deduction and employer-owned or leased vehicles Committee study, 6:4-9; 7:4-36 In camera meetings, consideration of draft report, 9:11 See also Orders of Reference; Reports to Committee-Committee studying, 5:13-4; 8:22 Equivalent to married tax credit, 3:13-4, 19 Common-law couples utilizing, 3:14

Assistance role, Saskatchewan position, 8:16, 19 Family units, taxing rather than individuals, 3:19 Johnson proposals, 3:13-21

Progressive Conservative Caucus committee on family issues study, 3:17

United States joint returns, comparison, 8:14-5 Family allowances, married/common-law couples, discriminatory treatment, 3:14

Federal-provincial tax co-ordination

1962 tax collection agreement, 8:5

Advisory Committee on Federal-Provincial Tax Collection Agreements study, 8:4-6

Committee study, 8:4-23

See also Orders of Reference

Constitutional changes, impact, 8:22

Court appeals factor, 8:17

Definition of income factor, 8:9-12

Federal government collecting provincial taxes, public perception/blame factor, 8:15-6

International comparison, other federal countries, 8:6-7, 18-9

Single return, benefits, 8:6

Tax on income vs tax on tax basis, flexibility/simplicity factors, credits, etc., 8:4-11, 13-9

Integrated, establishing, 3:15-6 Provincial systems, 8:7-9

Income tax-Cont.

Goods and Services Tax, credit/supplement, enhancing, reducing at \$25,000, 3:16

Guaranteed annual income, relationship, 3:20

Married couples

Discriminatory treatment, one/two-income couples, common-law couples, single persons, eliminating, 3:13-21; 4:21-2

See also Income tax-Capital gains tax-Equivalent to married tax credit—Family allowances

Ontario tax credits, rental payments factor, 8:17

Quarterly payments, senior citizens, 1:41

Calculation in advance by National Revenue Department,

Committee research paper, "Tax Installment Payments", 3:31-2

Committee study, 4:8-23; 5:4-14

Draft report, consideration, 4:8-23; 5:4-14

Report, adopting and referring contents to Finance Minister rather than reporting to main Committee, 4:3, 6-8, 20; 5:3, 12

See also Orders of Reference

Late payment, interest and penalties, 4:8, 12; 5:4-5

Once a year alternative, allowing, interest factor, etc., 3:31-9; 4:8-21; 5:5-12

Income level factor, 3:32, 34-7

Payment at beginning of year, 3:33; 4:9; 5:8

Source deduction alternative, 3:35; 4:9

Threshold, \$1000, raising, 3:35; 4:9-11, 13, 17-21; 5:4-7,

Scientific research tax credit, 1:13

Social programs, tax credits, using for, 8:8-9, 11, 14, 16-7 Tax wall, 3:13-5

Unfairness, loopholes, perception, etc., 8:10-3

Welfare recipients, discriminatory treatment, 3:20 See also Cross border shopping—Gasoline prices factor

Individual Retirement Accounts see Registered Retirement Savings Plans—Canadian Real Estate Association proposal

Insurance industry see Registered Retirement Savings Plans-Canadian Real Estate Association proposal

Integrated flat tax see Income tax—Flat tax

Interest see Income tax—Quarterly payments

International comparison see Income tax—Federal-provincial tax co-ordination

Investment property see Registered Retirement Savings Plans-Canadian Real Estate Association proposal

IRAs see Individual Retirement Accounts

James, Ken (PC-Sarnia-Lambton; Parliamentary Secretary to Minister of Labour from May 8, 1991 to March 11, 1993; Parliamentary Secretary to Secretary of State for External Affairs from March 11, 1993 to August 31, 1994) (Individual presentation)

Cross border shopping, 3:21-30

Procedure and Committee business, Members, 3:31 References, individual presentation before Committee, 3:21-31

Tax code, Committee study, 3:21-31