

Issue	Conservatives	Liberal	NDP
Energy and Environment			
Energy including Keystone XL pipeline	Advocate for any project that brings Alberta crude to global market.	Supports Keystone XL pipeline, but under a stricter pipeline review.	Opposes Keystone XL pipeline, but will approve other projects IF they are consistent with Canada's emission reduction targets.
Greenhouse emission	Promises to cut emissions by 30% from 2005 to 2030.	Favours national targets to curb greenhouse gas emissions, and believes in stricter federal pipeline review. Provinces will be free to design their own emission reduction programs. \$2-billion for funding projects that reduce carbon emission through a low-carbon economy trust.	Follows Cap and Trade method, but provinces can opt out if their carbon pricing meets or exceeds national standard.
Green energy and environment	Promises to invest heavily in green energy	\$20 billion in 10 years on greener infrastructure, issue green bonds to fund environmentally friendly projects.	Promises to invest \$100 million in renewable energy.
My Notes	I don't see a solid environmental plan, but a solid one to generate revenue out of Canada's oil and gas	Huge investment is promised, while the Keystone XL pipeline will still be followed. I like their promises, but there are two issues here: provinces are left on their own to design programs for carbon reduction. Federal government sets the target and not the plan! Second, where does the big money come from, and whether there will be supervision on the outcome of the invested money.	I believe cap and trade method is a good approach, provided if the money collected from big polluters is invested back in environmental initiatives. This is a winner solution then.
Public Finances			
National Surplus or Deficit	Almost \$2 billion surplus in 2014-15. Balance the budget every year.	Three years of deficit (up to \$10 billion) and balancing in 2019.	Four years of budgetary surpluses.
How?	Not mentioned.	To invest on infrastructure spendings.	Corporate tax increase, ending tax breaks for people who receive stock options.
My Notes	I <u>GUESS</u> they will do so through revenue from oil/gas, and no investment on risky (but beneficial) projects such as environmental and health care programs.	No big deal, if liberals are sure that they will have enough return on their deficits.	Corporate taxes will increase by 2%. The issue would be two things: 1) tax increase will result in corporates to increase the price of their products, which will be passed to end-users. 2) They will not hire as much as before, and wages will not be as high as before. NOW IF tax increase comes hand in hand with incentives (tax credits or other) for manufacturing, lower employee turnover, customer loyalty, environmental and SRED (innovation, research and development) activities, the 2% of tax increase would not be that bad. <u>Nothing is mentioned on any such incentives.</u>
Taxation			
Small businesses	lower tax rate: 9% compared to 11% for each of the four years.	No comment.	lower tax rate: 9% compared to 11% within two years.
Corporates	no change	No comment.	raise by 2% to 17%.
Personal	tax lock: No increases to <u>federal</u> personal and business income taxes, sales taxes and CPP or EI.	Increase tax rates on income of more than \$200K to 33% (currently 29%), and cutting rates on incomes between \$45K to \$90K to 20.5% (currently 22%).	No comment.
My Notes	One word: If you own a small business, or your income exceeds \$200K, conservatives plans are to your personal benefits.		
Manufacturing and Infrastructure			
Manufacturing	Supports buz development. \$100 million fund for cutting edge projects.	No comment.	Innovation tax credit for manufacturers at a cost of \$40 million per year. Cut taxes to manufacturing firms investing in Canada to boost manufacturing exports.
Small/Med sized manufacturing buz	\$100 million for private small and medium sized manufacturing companies.	No comment.	No comment specifically for small/med businesses.
Maritime, port and public transit projects	Supports and funds major public transit projects in GTA, Ottawa, Calgary and BC.	\$60 billion on roads, bridges, transits and other infrastructure projects. \$20 billion in transit infrastructure. Establish Canada Infrastructure Bank to provide loan guarantees to small capital contributions to provinces and municipalities.	Boost transit funding to municipalities rising to \$1.3 billion by the 4th year.
My Notes	Some efforts to boost manufacturing and no oppositions to transit and transport projects. Yet, support is not substantial.	No plan on boosting manufacturing exports.	Nothing mentioned about small and medium sized buz. 1.3 billion is a big number, so, I would suggest municipalities should be closely monitored on how it is spent and the outcome. They want to boost manufacturing exports.
Jobs			
New Jobs	Create 1.3 million jobs by 2020.	\$500 million annually for training programs, and \$50 million for aboriginal education.	Plans for young people. See further below.
Young Canadians to get jobs	Program to assist 2000 young Canadians get experience in skill trades.	Invest \$300 million annually in Youth Employment Strategy.	\$200 million over four years in partnership with private sector and NGO to create jobs for young people. Phase out interest on federal student loans.
EI Premium	Cut EI premiums to \$1.49 per \$100. (Currently \$1.88 per \$100). This is especially to the benefit of the self-employed, who wish to receive EI, if they are out of business.	12- months break on EI premiums to encourage companies to hire young Canadians. Cut EI premiums to \$1.65 per \$100.	Freeze EI premiums for four years.
Minimum Wage	No Comment		Raise minimum wage to \$15 an hour.

Other			Will repeal the Anti-Union Bill: Currently this bill requires unions to publicly disclose any spending of \$5k or more, and any salary of over \$100k.
Families			
El Maternity	Expand El maternity and parental benefits to 18 months (currently 12 months).	Longer leave at a lower benefit level.	Annual \$500 million for the second parent's parental leave.
Child Care	Increase child care expense deduction by \$1000	Additional \$2500 per year under Canada Child benefit; They reallocate funds from income splitting and universal child care benefit to create a Canada child benefit	\$2.6 billion budgeted for expanded universal child care benefit program.
Univrsal child care benefit	Maintain at current level	Reallocation of some of the benefits.	\$15 a day child care benefit, with one million child-care spaces. Plus \$500 million for low income families through the national child benefit supplement and Working Income Tax Benefit.
Home buyers plan	Increase to \$35K from \$25K limit		
Home renovation tax credit	Tax credits for expenses between 1000 to 5000.		
Seniors	Reduce the min. withdrawal requirement for RRIF. This is to the benefit of seniors.	New senior price index to guarantee that benefits for seniors keep up with their rising costs	
Other			Will end family income splitting: which attributes earned income of one spouse to another for the assessment of personal income taxes. Senior's ability to split their pension income will not change.
Low income rental houses			tax breaks to encourage construction of 10000 affordable rental units over the next 10 years.
Foreign Policy			
Ukraine and Russia	200 armed forces to train Ukranian soldiers / Sanctions against entities and individuals associated with Russian president.	Canadian military efforts to train Ukranian troops. / Sanctions against Russia will be extended to some financial institutions.	200 armed forces to train Ukranian soldiers / extend sanctions to some Russian corporations.
Islamic State	Will be involved in air campaign against ISIS in Iraq and Syria. / Efforts to stop the flow of aids and resources to extremists.	end Canada's bombing mission against ISIS / Will help train Iraqi soldiers.	End Canada's involvement in bombing campaign in Syria and Iraq. / Stop the flow of resources to ISIS.
Syrian Refugees	10,000 refugees over four years, in addition to 11,300 by the end of 2018.	25000 Syrian refugees and additional \$100 million for processing and resettlement.	10000 refugees before the end of the year, and 9000 every year after that.
Bill C24	Support the bill	Repeal the bill	Repeal/modify the bill
My Notes	Bill C24, as is written, looks ok; not great but OK. After all, the citizens who received citizenship from the government and after they were qualified, can be provoked of citizenship ONLY IF they are proved to be terrorists or spies. However, if C24 is being abused, even activists can be labelled as spies and terrorists. It does NOT require citizens to be in Canada physically for 6 months out of a yea, but Requires citizenship applicants to have the intention to reside in Canada. Applicants should also stay in Canada for at least 183 days per year for each of the four years in six years.		
Health Care			
Health Transfers	Increases will be tied to economic growth after 2016-17.	Immediate negotiation for Canada Health Transfer to achieve long term funding.	Any surplus will be used to preserve the 6% annual increase in provincial health care transfers.
Universal prescription drug coverage	They believe health care is the responsibility of provinces.	Lower costs for prescription drugs.	\$2.6 billion per year for four years for a universal drug coverage plan, in collaboration with provinces.
Seniors	Dementia programs: \$31.5 million in partnership with private and public sector groups.	\$3 billion over the next four years to improve services for home-care patients.	\$1.8 billion to improve seniors care, including expanded home care and improved palliative care. \$40 million over four years to develop an Alzheimer's and dementia strategy.
Physician-assisted death	They will study more.	Respect the supreme court's decision on physician assisted death and set up and all-party committee to recommend for legislation on the issue.	Free vote in Parliament on physician-assisted death.
Other		\$190 million to giave paid time off to Canadians who look after seriously ill family members.	\$300 million over four years to expand 200 clinics across Canada, and \$200 million for recruitment grants for doctors and nurses.