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Sainte-Thérèse police and students unite for anti-bullying week



Blainville library expands with bookable study rooms



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Rosemère launches public consultation

MARIA DIAMANTIS
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The Town of Rosemère has launched a public consultation inviting residents to help shape the municipality's first-ever housing policy, a move officials say will guide future development and respond to changing community needs.

Announced March 30, the initiative marks a significant milestone for the town as it seeks to establish a structured framework for housing growth. Municipal leaders say the policy will define the types of residential developments encouraged in the coming years while ensuring that new housing aligns with both current and future population demands.

According to the town, the housing policy is being developed following the drafting of concordance bylaws connected to the Special Planning Program (PPU) adopted in October 2025. That program outlines long-term planning priorities for Rosemère's regional hub and is expected to guide urban development through 2040.

Residents encouraged to share input

Municipal officials are encouraging residents to participate actively in shaping the policy through two consultation channels.

An online survey, open to residents aged 18

and older, will run from March 30 through April 17. Officials say the survey is designed to collect feedback on housing needs, preferences, and priorities within the community.

In addition, the town will host an in-person public workshop on April 15 from 2 p.m. to 4 p.m., specifically targeted at residents aged 55 and older. Participation in the workshop requires advance registration by April 6, with limited space available.

Town representatives say the targeted workshop for older residents reflects the importance of understanding the housing challenges facing seniors, including accessibility, downsizing options, and the availability of suitable living arrangements within the municipality.

Planning for growth and demographic change

The development of a formal housing policy comes at a time when many municipalities across the North Shore and throughout Quebec are facing increasing pressure to address housing availability and affordability.

Rosemère officials say the policy aims to clarify what kinds of housing developments are desired, where they should be located, and how they can best support population growth while preserving the town's character.

The initiative is closely linked to the Special Planning Program, a planning tool used to

provide detailed direction for strategic areas of development. The PPU associated with Rosemère's regional hub was introduced following the adoption of Regulation 24-02 by the Thérèse-De Blainville Regional County Municipality in January 2025.

That regulation established guidelines intended to guide the long-term development of the area, including transportation, land use, and residential growth.

Balancing development and community identity

While Rosemère remains one of the more established communities on the North Shore, municipal leaders acknowledge that future housing development must be carefully planned to balance growth with quality of life.

Community consultations are expected to play a key role in identifying priorities such as housing diversity, density levels, and infrastructure needs. Residents will also have the opportunity to express views on maintaining green space, preserving neighbourhood character, and ensuring access to essential services.

Officials note that gathering broad input is essential to developing a housing policy that reflects the perspectives of different demographic groups, including young families, working professionals, and seniors.

Access to project information

Residents interested in learning more about the broader planning process are encouraged to visit the municipality's project website, where additional documentation and timelines outlining the next steps are available.

The town has indicated that feedback gathered through both the online survey and the April workshop will inform the drafting of the housing policy, which will later be presented to council and the public in subsequent stages.

Municipal communications officials say the consultation represents an important opportunity for residents to influence long-term decisions that will shape the community's housing landscape for decades to come.

As towns across the region confront evolving housing demands, Rosemère's initiative reflects a growing trend toward structured planning and public participation in urban development.

For Rosemerites, the coming weeks offer an opportunity to contribute directly to decisions that may determine how the town grows, adapts, and accommodates future generations.



Beware of bread compensation scams

NEWSFIRST MULTIMEDIA
info@newsfirst.ca

A legitimate Canadian classaction settlement does exist related to the longrunning **bread pricefixing case**. Unfortunately, scammers are now exploiting this real situation by sending **fake emails, text messages, and linking to fraudulent websites** that pretend to be part of the official compensation process.

These scams are designed to look convincing — and many Canadians have already been targeted. Staying informed is the best way to protect yourself.

How the bread scam works

Scammers are posing as official settlement administrators and contacting people directly.

Their goal is simple: **to steal your personal and financial information.**

Common tactics include:

- Messages claiming you can **"claim your bread compensation now."**
- Fake emails or text messages pretending to be from the settlement administrator.
- Links that lead to professional-looking but **fraudulent websites.**
- Requests for sensitive information such as:
 - Banking or credit card details
 - SIN (Social Insurance Number)
 - Driver's licence information

Important

The legitimate settlement **does NOT send text messages, never required receipts, and does not ask for banking information**

upfront. Any message that does is a red flag. Scammers often create urgency, pressure, or fear to get you to act quickly without thinking.

How to identify a scam

You should be suspicious if:

- You receive a **text message** about bread compensation.
- The message urges you to **click a link immediately** or warns of missing out.
- The website asks for personal or financial information.
- The sender's email address looks **unofficial, generic, or slightly misspelled.**
- You receive a **payment notice** even though you never filed a claim.

If something feels rushed or "too good to be true," it likely is.

What you should do

- **Do not click** links in suspicious emails or

text messages.

- **Do not share** personal or financial information.
- Visit the **official settlement website directly** by typing the address yourself, rather than clicking links.
- If you already clicked a link or shared information:
 - Change your passwords immediately.
 - Monitor your bank and credit card accounts closely.
 - Consider reporting the incident to your financial institution and consumer fraud authorities.

Stay alert, stay protected

Scammers rely on confusion and trust. By spreading awareness and staying cautious, we can prevent these fraud attempts from causing harm.

If you're unsure about a message, **pause, verify, and never rush.** Your security is worth it.



Registration required by April 6 at 5 p.m.

Are you 55 or older and a resident of Rosemère?

Share your vision for the future of housing

In-person public consultation (workshop)

-  **April 15** from 2 p.m. to 4 p.m.
-  **Memorial Community Centre**
(202 Grande-Côte Road), Horizon Room
-  **communications@ville.rosemere.qc.ca**
-  **450-621-3500, ext. 1249**



citoyen.ville.rosemere.qc.ca/survey-housing-policy





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OPINION & Editorial



Testifying for Christ's crucifixion and resurrection

Celebrating Easter of peace, renewal, faith, hope, and love

Easter is often celebrated with springtime colours, flowers, chocolate, and whimsical bunnies, yet for many Catholics this festive atmosphere feels at odds with the solemn reality of our broken world. Yes, it is proclaimed in churches that the Resurrection of Christ conquers death, that hope is reborn; yet as wars rage in Ukraine, the Middle East and elsewhere, as civilians suffer, and poverty, violence, and civil unrest mark daily life, is it right that we should celebrate in the midst of such painful times? Is there still room for genuine hope?

Yes, it is crucial that we celebrate. For the Church, Easter is not a denial of suffering. It is the declaration that suffering and death do not have the last word. The Resurrection is the source of what Christian's call "living hope" - trust that God is at work even when the world looks broken, and that evil will not triumph forever. This is not mere optimism, it is the conviction that Christ's victory over death can still renew persons, communities, and history. In this light, Easter does not ignore the pain of war, social injustice, or personal struggle; it reinterprets them in the light of grace.

At the heart of Easter stands the mystery of the Trinity: God the Father, who in love sent His Son into the world; Jesus the Son, who fully shared our humanity, suffered with us, died for us, and now rises to open the way to new life; and the Holy Spirit, often symbolized as a dove, who gently guides, comforts, and unites us. This Triune God is not distant from suffering. He enters into it and transforms it. The Father receives our pain, the Son bears it on the Cross, and the Spirit brings consolation, courage, and communion. When we say "Christ is risen," we're not just celebrating a past event, but opening ourselves to God's ongoing presence - Father, Son, and Holy Spirit working in our hearts, our homes, and our communities, even in these dark and uncertain days.

That message matters deeply in our time. Pope

Francis in his time, and Pope Leo XIV in recent time, have repeatedly linked Easter hope to prayers for peace in Ukraine, the Middle East, and other regions scarred by conflict, reminding the faithful that amid bombs terror, and refugees, the risen Christ calls humanity to compassion, reconciliation, and conversion from hatred. The Easter spirit asks us to see the displaced not as burdens but as neighbours, the wounded not as statistics but as children of God, and our enemies not as objects of vengeance but as possibilities for peace. In this way, Easter becomes not only a feast of the heart but a moral challenge to live as peacemakers, defenders of life, and builders of a more-just-and-humane civilization.

Yes, at the same time, Easter has become a global consumer event. Supermarkets overflow with brightly wrapped chocolates, pastel colored eggs, and stuffed rabbits, while parades and department stores display the season as cheerful, almost playful spectacles. For many, these customs are simply part of tradition - family habits more than acts-of-faith. In that sense, they are not automatically hypocritical; they can express joy, renewal, and the arrival of Spring. The problem is not chocolate or flowers, but the risk that these symbols become the whole celebration, leaving little room for contemplation of the Cross and the Resurrection of Christ.

Commercial Easter often emphasizes sweetness, beauty, and entertainment, while the deeper themes of sacrifice, repentance, and new life recede into the background. When the season is reduced to candy and pastel decor, the Cross can be hidden behind the packaging. The danger is not that people enjoy eggs and bunnies, but that they forget what or rather who those symbols faintly echo. Eggs have long represented new life, rabbits symbolize fertility and renewal, and flowers speak of Spring and awakening. These are not Christian doctrines, yet they can still resonate with the Easter message if properly understood.

The real loss occurs when the symbols become the center of the feast, and the spiritual meaning is left behind.

Still, these customs need not be empty. The challenge for believers is to recover the heart of the celebration. Easter invites us to see the world with new eyes- to recognize that suffering is real, but so is grace; that evil is powerful, but not supreme; that humanity is wounded, yet capable of mercy and courage. In this light, even the bright colours and festive traditions can be viewed as imperfect reflections of the deeper truth that life rises from death, light follows darkness, and hope endures even in the darkest times.

For Christians, then, Easter is both a source-of-joy and a call-to-responsibility. It is a reminder that the Resurrection of Christ is not a distant story, but a living presence that should shape how we live through solidarity with the poor, accompaniment of the suffering, and courageous witness for peace. In our own communities, Easter can be seen in the neighbour who shares food with the hungry, the volunteer who comforts the lonely, the teacher who protects the vulnerable, and the ordinary act-of-forgiveness that refuses to perpetuate hatred. In the greater community and beyond, this Easter can be a chance to choose kindness over anger, listening over judging, and dialogue over silence - small but powerful signs that hope is still alive.

At Easter 2026, may all members of the entire Christian and human community rejoice in the heart-of-the-matter and in their own hearts, thankful for comfort from family and friends, and for strength in their struggles. May we all be reminded that even in the midst of war, social tension, terror, and injustice - hope is not lost. Christ is risen, and from that truth flows the courage to keep believing, keep caring, and keep building a civilization of compassion, one small act of kindness at a time.

Renata Isopo

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Saint-Eustache birth unit set to reopen, restoring local deliveries for North Shore families

MARIA DIAMANTIS
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After months of uncertainty and longer drives for expectant parents, the birth unit at Saint-Eustache Hospital is preparing to reopen, bringing maternity services back closer to home for families across the Lower Laurentians.

Health officials confirmed March 27 that preparations are underway to resume operations at the hospital's maternity unit by mid-April 2026, marking the end of a temporary relocation that began late last year.

For many families, the reopening signals more than just a logistical change. It means shorter travel times, familiar surroundings, and the reassurance of giving birth in their own community.

A temporary move that reshaped maternity care

The unit was transferred to Saint-Jérôme Hospital in December after a shortage of obstetrician-gynecologists forced administrators to consolidate services. The move ensured deliveries could continue safely, but it also meant that many families had to adjust quickly to new routines and longer trips to access care.

Behind the scenes, health authorities spent months rebuilding the medical team needed to safely reopen the Saint-Eustache facility.

Those efforts have now paid off. Officials say five full-time physicians are currently assigned to the unit, supported by additional relief doctors who can step in when needed. The expanded team makes it possible to restore services locally once again.

Returning to familiar ground

For healthcare workers, the reopening represents the end of an intense period of adaptation. Many staff members temporarily

relocated to Saint-Jérôme to maintain uninterrupted maternity care during the transition.

Julie Delaney, president and chief executive officer of the CISSS des Laurentides, acknowledged the scale of the effort required to sustain services throughout the closure period. She credited medical teams and support staff whose work allowed families to continue receiving care despite the disruption.

Once the unit reopens, services will resume as they operated before the transfer. Health officials emphasized that expectant mothers do not need to complete new paperwork or make special arrangements. Patients are encouraged to continue consulting the healthcare professional overseeing their pregnancy if questions arise.

A welcome shift for growing communities

Across the North Shore, access to maternity services has been a recurring concern, particularly as communities continue to grow and demand for healthcare expands.

The reopening of the Saint-Eustache birth unit is expected to ease pressure on neighbouring facilities while restoring a sense of normalcy for families who rely on local hospital services during one of life's most significant moments.

For expectant parents, the return of local delivery services represents more than convenience. It restores the comfort of knowing that care is available close to home, supported by a medical team ready to guide families through one of their most important milestones.

With the mid-April reopening date approaching, hospital staff and families alike are preparing for what many hope will mark a lasting return to stability in regional maternity care.



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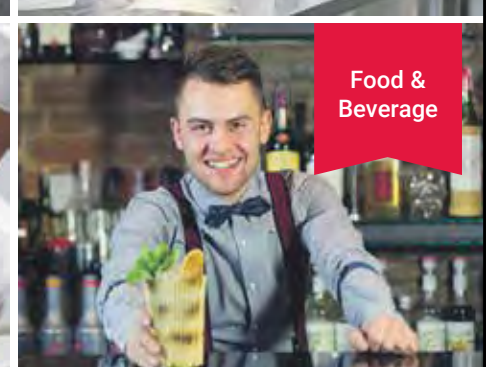
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Blainville library expands flexible study options with bookable work rooms and cabins

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Students, remote workers, and small groups looking for quiet places to focus now have more structured options at the Paul-Mercier Library in Blainville, where dedicated work rooms and cabins are available to subscribers seeking productive study environments.

The library currently offers **four work rooms and two enclosed work cabins**, designed to accommodate individuals, study partners, and small groups needing access to reliable workspace and technology.

Library officials say the service is intended to support a growing demand for flexible work and study locations, particularly as more residents balance school, professional responsibilities, and collaborative projects outside traditional office settings.

Spaces designed for different needs

The available rooms vary in size, allowing users to select spaces suited to their group size and equipment requirements.

Two smaller rooms, **Work Room 101 (Local 0218)** and **Work Room 102 (Local 0217)**, are intended for one or two users and include standard electrical outlets.

For larger groups, **Work Room 104 (Local 0216)** accommodates two to four people and includes both electrical outlets and a television with HDMI connectivity available on site.

The largest space, **Work Room 106 (Local 0215)**, can host groups of two to six people and also includes audiovisual capabilities through a television and HDMI connection.

In addition to these rooms, the library provides **two enclosed work cabins**, each designed for two to four users. These cabins offer standard electrical outlets along with USB-C and USB-A charging ports, reflecting the increasing use of mobile devices and laptops in collaborative work environments.

Reservations required for access

All work rooms and cabins must be reserved in advance



through the library's online system. Users can book spaces for a **maximum of three hours**, with reservations available up to **seven days ahead of time**.

Library policy requires that users hold an active subscription and maintain their account in good standing in order to access the reservation system. The service is available to individuals aged **12 and older**, though younger children may use the rooms when attending tutoring sessions arranged under a parent's library account.

Officials also encourage users to select smaller rooms when working alone or in pairs, helping ensure larger spaces remain available for group use.

Supporting productivity and collaboration

The introduction and structured use of these work spaces reflects evolving patterns in how community members use public libraries.

Once primarily associated with individual reading, libraries today increasingly serve as collaborative hubs where students meet to complete projects, entrepreneurs develop ideas, and residents connect in shared learning environments.

At the Paul-Mercier Library, work rooms are intended exclusively for study or group work activities. Commercial, religious, or political uses are not permitted under library guidelines.

Users are also expected to respect shared space etiquette by cleaning up after use, returning furniture to its original position, and vacating the room promptly when another reservation begins.

Growing demand for flexible study spaces

Across Quebec, libraries have seen a steady increase in requests for bookable work areas, particularly among students and professionals seeking reliable internet access and quiet surroundings.

The availability of reservable rooms at the Paul-Mercier Library reflects this shift, providing residents with accessible, technology-equipped spaces close to home.

For residents interested in using the service, reservations can be made by logging into their subscriber account through the library's website. Assistance is also available in person or by phone for those unfamiliar with the online booking process.

As study habits and workplace expectations continue to evolve, local libraries are increasingly adapting their services to meet the changing needs of their communities, offering not just books, but the space and tools needed to learn, collaborate, and succeed.

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Students at Polyvalente Sainte-Thérèse spent last week tackling a subject that touches nearly every school community, bullying, as officers from the Régie intermunicipale de police Thérèse-De Blainville (RIPTB) led prevention activities during Quebec's Week Against Violence and Intimidation in Schools.

Held from March 23 to March 27, the province-wide initiative focused on raising awareness about respect, personal responsibility, and the lasting consequences of intimidation. This year's theme, "As-tu le droit?" ("Do you have the right?"), encouraged students to reflect

on everyday actions, whether spoken, written, or shared online, and how those actions can affect others.

Bringing prevention into the classroom

Throughout the week, police officers worked directly with students to explore the many forms intimidation can take. Discussions highlighted how bullying is not limited to physical acts, but can also include hurtful comments, exclusion, and online behaviour that may seem minor at first but can have lasting emotional consequences.

Officers emphasized that everyone in a school environment has the right to feel safe and

Police, students unite during anti-bullying week at Sainte-Thérèse school

respected, a message that remained central to the week's activities.

Students were encouraged to take an active role in preventing bullying by speaking up when they witness harmful behaviour and seeking support from trusted adults or school staff when needed. The goal, police noted, is to create a culture where silence is replaced with support and awareness.

A shared responsibility across the school community

While law enforcement plays a role in prevention, the week's activities reinforced the idea that creating safe school environments depends on collective effort.

Teachers, staff, and students participated in conversations and awareness sessions designed to strengthen understanding of respect and responsibility. By working together, officials say, schools can reduce incidents of intimidation before they escalate into more serious conflicts.

The collaboration at Polyvalente Sainte-Thérèse stood out as an example of how partnerships between schools and police can strengthen prevention efforts at the local level.

Police representatives also expressed appreciation to the students and teaching staff of Polyvalente Sainte-Thérèse, acknowledging their participation and cooperation throughout the week. Their involvement, officials noted, played an important role in supporting the initiative and reinforcing the message of respect within the school community.

Addressing bullying in an evolving environment

Across Quebec, prevention campaigns like this one have taken on increasing importance as new forms of communication, particularly social media, create additional challenges for students and educators.

Police officials stressed that intimidation is never acceptable, whether it occurs in person or online, and that education remains one of the most effective ways to reduce harmful behaviour among youth.

By encouraging open dialogue and awareness, prevention programs aim to give students the tools to recognize harmful actions and respond appropriately when they occur.

Continuing the message beyond one week

Although the official prevention week has concluded, police say their outreach efforts will continue through ongoing visits and educational sessions in schools across the region.

For many students, the discussions served as a reminder that even small choices, what to say, how to respond, or when to intervene, can shape the climate within a school.

As communities across the Thérèse-De Blainville region continue to prioritize student well-being, last week's initiative underscored a simple but powerful message: respectful environments are built daily, through awareness, empathy, and shared responsibility.





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Happy Easter!



Important reminder: reservations fill up fast, so be sure to book your table early!

Celebrate Easter at the restaurant? A fabulous idea!

This year, say goodbye to the stress of hosting family at home for Easter and treat yourself to a delicious, hassle-free meal prepared by professionals. Dining in a festive restaurant setting allows you to enjoy the occasion with your loved ones to the fullest.

IT MAKES SENSE!

At a restaurant, each guest can choose their favourite meal or opt for the special Easter menu, featuring traditional dishes and modern variations, including vegetarian options. You could savour an aspara-

gus risotto or a delightful spring vegetable puff pastry. Mouth-watering, right?

After you've eaten your fill, look for a fun activity your family can enjoy together. Perhaps you can ride in a horse-drawn carriage, stroll around a mini-farm or visit a playground.

The best part? You don't have to worry about pre-meal prep or post-meal cleaning.

Browse the websites of restaurants offering Easter menus to find the perfect place to treat yourself and your loved ones.

3 Easter menu ideas

Having guests in for Easter and not sure what to serve? Here are three enticing ideas.

1. Sugar shack feast. Enjoy a French-Canadian tradition with ham, hashbrowns, sausages, baked beans, omelettes, pancakes and fried pork rinds called oreilles de crisse, all generously drizzled with

maple syrup.

2. Traditional Easter dinner. Delight everyone's tastebuds with a leg or rack of lamb served with a fresh salad like arugula with berries and a vegetable dish like scalloped potatoes or cauliflower au gratin.

3. Vegetarian brunch. Open-faced sandwiches with avocado and egg, a leek quiche,

puff pastry with spinach or mushrooms, pan-fried vegetables, spring salad, pasta and chickpea soup — with various veggie options, you're sure to keep everyone delighted.

Visit your local shops to find the ingredients you'll need. And don't forget the ideal beverage pairings to accompany your dishes!



Easter

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spread the cheer!

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Happy Easter!

How to level up your Easter egg hunt

Do you want to surprise your kids for Easter this year? Here are a few ways to put a creative spin on the traditional chocolate egg hunt.

- Draw a treasure map of your home with Xs to mark the spot of hidden Easter treats.



- Hide plastic eggs filled with stickers, mini animal figurines, bouncy balls and other small toys.
- Fill plastic eggs with silly instructions (hop like a bunny, chirp like a chick, etc.) that your kids must do to earn a candy.
- Put tiny glow sticks inside plastic eggs and have your Easter egg hunt in the evening.
- Send your kids on a scavenger hunt to find one of each type of hidden egg (a green one, a striped one, a blue one, etc.).
- Leave written clues around the house that eventually lead to a stash of chocolates.
- Divide up pieces of a puzzle or Lego creation among the plastic eggs so it can be assembled once the hunt is over.
- Fill plastic eggs with slips of paper that list a reward the finder gets (skip chores, stay up late, have a pizza night, etc.).

If it's a nice day, consider having your Easter egg hunt in the backyard.

Chocolate activities for every taste

Are you among many people for whom Easter is synonymous with chocolate? Here's a roundup of activities that are sure to please.

- **Tasting.** Treat yourself to a well-deserved break with a cozy mug of hot chocolate, indulge in a decadent fondue with friends or take a tour of the chocolatiers in your area. There are so many ways to enjoy chocolate's sweet – or bitter – taste. Your tastebuds will be delighted, and your craving will be sated.
- **Games.** There's a host of choco-themed board games promising fun for all ages, like Chocolate Factory and Chocolate Fix. You can also test your knowledge of all things chocolate by taking one of many online quizzes.
- **Cooking.** Join a chocolate-making workshop near you or find a simple recipe online and pick up the ingredients to make homemade chocolate. You could also experiment with new chocolate dessert recipes, like cake, mousse

or eclairs. Caution: extreme pleasure ahead!

- **Treatments.** Want to make the most of your Easter holiday to relax? Why not try a chocolate body wrap to de-stress in a most delicious way. What do you say to a cocooning evening at home with a rejuvenating chocolate mask?

From books about chocolate to museums and an Easter egg hunt, there's no shortage of ways to indulge. The question is where to start!



Happy Easter!
Joyeuses Pâques!





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Joyeuses Pâques!
Happy Easter!



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Table 1: Per Capita Gross National Income, Cumulative Growth, and Inequality for G7

Country	GNI Per Capita 2023 \$*	Cumulative Growth Per Capita GNI 2013-23 (percent)	After-tax Gini Coefficient** (Disposable Income) 2022	After-tax Gini Coefficient** (Pre-tax Gini) 2023
Canada	54,796	2	0.28	0.44
France	55,022	7	0.29	0.37
Germany	65,122	6	0.30	0.38
Italy	52,183	12	0.34	0.41
Japan	46,656	4	0.30	0.31
United Kingdom	53,132	5	0.36	0.43
United States	74,190	15	0.39	0.46
Australia	58,406	14	0.33	0.39
Ireland	87,099	39	0.29	0.37
Sweden	64,545	9	0.29	0.31
High Income Countries	56,964	11	0.31	0.36

* In 2021 international dollars.
 ** The Gini coefficient is a widely used measure of income or wealth inequality, with higher values indicating higher inequality.
 Source: Our World in Data, Luxembourg Income Study, OECD (for France).

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CD HOWE INSTITUTE**

Tax policy is a powerful policy tool for shaping an economy. The primary aim of taxation is to raise revenue to fund well-managed public services. However, taxes discourage whatever we choose to tax. Some taxes create more economic harm than others. If governments rely on a poorly designed tax structure to raise revenue, they unnecessarily undermine economic prosperity and make it harder for the economy to sustain the public services voters expect.

After a decade of virtually stagnant per capita economic output, tax reform and broader growth reforms are now on the front burner once again. The need for bold growth-oriented policy changes has become even more acute in light of US “America First” tariff policies, geopolitical tensions, and higher private and public debt financing costs. The federal government promised an “expert review” of the corporate tax system in the last election, but it is absent from its first budget. The budget includes enhanced tax depreciation allowances for a few sectors. We argue that Canada needs a much broader and more comprehensive reform effort.

Several tax reform efforts have been successful in the past. Some were initially unpopular – such as the adoption of the Goods and Services Tax (GST) in 1991 – but were later judged successful because they ultimately improved the economy while providing the government with more stable revenue. The federal and provincial income tax reforms of 1972, 1985–87, and 2000 lowered tax rates and broadened the base, creating a more neutral and fair system that benefited the economy. By contrast, reforms that raise rates or provide preferences for politically favoured activities increase complexity, raise economic costs, and worsen fairness. As American actor and humorous social commentator Will Rogers, once said: “The difference between death and taxes is death doesn’t get worse every time Congress meets.”

In this article, we propose several “big bang” tax reforms to promote greater Canadian prosperity. We emphasize “big bang” because Canada urgently needs to reorient its economy onto a more prosperous path. These reforms are politically difficult, especially if the aim is to maintain the same level of revenues. The winners from revenue-neutral reform are often silent while the losers strongly oppose any shift in tax burdens. If tax reform is undertaken with some loss in revenue, paired with spending reductions, the reform becomes easier since most taxpayers will be winners.

While our focus is on growth and simplification, we do not ignore fairness. By fairness, we mean both (i) a level-playing field with an equal treatment of equals and (ii) distributing tax burdens according to ability to pay. Canada already achieves the lowest degree of inequality among G7 countries after accounting for taxes and transfers. However, it has also had the lowest per capita growth rates among all G7 countries in the past three decades. Thus, our emphasis is on pro-growth tax reform, given the heightened concern that Canadians have over the economy, with little change in households’ average tax rates.

“Big bang” tax reform

Unleashing growth in the Canadian economy

Below, we set out the case for “big bang” tax reform. Canada relies too much on personal income taxes with high marginal tax rates at relatively low levels of income compared to other G7 countries. These rates discourage work effort, risk-taking, and investment, and they encourage Canadians to migrate abroad. The corporate income tax no longer provides an advantage for locating businesses in Canada and distorts the allocation of capital markedly to its most profitable use. Unlike other major countries, Canada relies too little on taxes that cause less economic harm, such as the GST (which itself could be improved) and payroll taxes.

Our “big bang” reform includes four major recommendations that work together as a package while relying less on the most economically damaging taxes, relying more on those that are less harmful, and improving the taxation of corporate income. In designing this package, we have sought to ensure it remains implementable, even if politically challenging, and that does not compromise Canada’s high level of income redistribution:

1. Reduce marginal personal income tax rates and widen income brackets. Federal income tax rates would begin at 14 percent for incomes up to \$60,000, 20.5 percent for incomes between \$60,000 and \$180,000, and 26 percent on incomes above \$180,000. Provincial rates would apply in addition to the federal rates: the top rate on average would be 45 percent, similar to a decade and a half ago.
2. Introduce an optional simplified \$10,000 tax credit. Taxpayers could choose this credit instead of itemizing numerous deductions and credits. This policy would especially benefit most low- to mid-income taxpayers and simplify the tax system.
3. Reform the corporate income tax to remove preferences. We explore two options. The first reduces the federal corporate income tax rate by five points to 10 percent with the elimination of tax incentives including accelerated depreciation, the small business deduction, and tax credits. The second option exempts retained earnings reinvested in business activities and taxes only distributed book profits at 13 percent. This would result in a substantially lower tax cost on investment for all businesses and encourage venture capital and research. Given that three- to four-fifths of the corporate income tax falls on labour incomes, the reform will improve wages for workers.
4. Offset reduced reliance on income taxation by increasing less harmful taxes. We propose either a 2.8-point increase in the GST or a new employer payroll tax at the rate of 3.2 percent of pay earmarked for healthcare, similar to many European countries and the United States. The payroll tax would apply to payroll and self-employed earnings above \$15,000 earned by each individual and therefore fall more on higher earnings.

Our reform will increase investment by \$140 billion in the long run and GDP by \$79 billion. This analysis holds federal revenues constant in the short term. Naturally, if governments also moderated business grants or other spending, they could reduce taxes further and improve neutrality with respect to business taxation and grant support.

Over time, as economic activity increases due to the tax reform, the reform could yield over \$26 billion in additional tax revenues annually across all levels of government.

What ails the Canadian tax system?

Over the past decade, Canada has had the worst growth in per capita Gross National Income (GNI) compared to G7 countries and some selected Organisation for Economic Co-operation and Development (OECD) countries (Table 1). In 2023, Canada’s per capita GNI was \$45,796 (in 2021 international dollars), below the average of high-income countries of \$56,964 and only 74 percent that of the United States.

Canada’s real growth in per capita GNI has virtually stalled in the past decade, with only a 2 percent cumulative gain. Ireland is one of the fastest-growing high-income countries and has one of the highest per capita GNIs in the OECD, surpassing even the United States. (We discuss below how taxation impacted Ireland’s growth). Australia, resource-intensive like Canada, did better with higher cumulative growth at 14 percent and a per capita GNI that was 6.5 percent higher than Canada’s in 2023. Sweden, also resource-rich and with low taxes on capital income under a “dual income tax” system, performed better than Canada. Its per capita GNI was 18 percent higher than Canada’s.

While Canada’s record on economic growth this past decade has been disappointing, it has a much better record in redistributing income once accounting for taxes and government transfers. On an after-tax basis, Canada has the lowest income inequality among the G7 countries, tied with Sweden as of 2022. If we measure the impact of redistributive policies by taking the ratio of the after-tax to pre-tax Gini coefficient, Canada’s fiscal system reduces inequality by 36 percent from 0.44 to 0.28. While France, Germany, Ireland, and Sweden redistribute even more, they have achieved superior economic growth to Canada. The United States has grown faster in per capita GNI but has the highest after-tax inequality and the least redistribution through its tax and transfer system.

From this analysis, we conclude that Canada’s focus for tax reform should be on economic growth, while limiting the burden on those with less ability to pay. Below, we lay out the existing problems with the tax system that impair economic growth.

Canada’s tax competitiveness challenge

Ignoring non-tax revenues like user fees and royalties, Canada’s tax revenues are about 35 percent of GDP as of 2023, higher than the OECD average (Table 2). If social security taxes that fund mainly pension benefits (and in some countries, health insurance) are ignored, Canada’s tax burden stands at 29.6 percent of GDP – the highest of the G7 and OECD average. Taxes are much higher than in the United States, our most important trading partner, whether social security contributions are included or not. This gap compounds Canada’s competitiveness challenge, as pre-tax per capita GNI in Canada is about three-quarters of US levels (as noted in Table 1).

Income taxes account for about half of revenues collected in Canada: 37 percent from personal income taxation and 14 percent from corporate income taxation. Sales taxes account for another 22 percent of taxes paid in Canada, while payroll and social security taxes account for a further 16 percent. Canada relies more heavily on personal and corporate income taxes as a share of

Table 2: Taxes as a Share of GDP by G7 Country and the OECD in 2023, Percent

Country	Personal Income Tax	Corporate Income Tax	Sales and Excise	Property Tax	Payroll Tax	Other Taxes*	Total without Social Security Taxes	Social Security Taxes (Employer and Employee)	Total
Canada	37.2	5.9	4.9	3.4	0.8	0.8	29.4	7.2	36.6
France	9.4	2.3	11.2	3.5	1.9	1.0	29.3	14.5	43.8
Germany	9.8	2.2	9.8	0.9	0.2	0.1	23.0	14.3	37.3
Italy	11.4	2.9	10.7	2.2	0.0	2.0	29.2	13.3	42.5
Japan	6.2	4.7	6.7	2.7	0.0	0.2	20.5	13.2	33.7
United Kingdom	19.5	3.4	10.4	3.7	0.3	0.2	28.2	6.7	34.9
United States	19.2	2.2	4.0	2.9	0.0	0.3	28.6	6.0	34.6
OECD	8.3	3.9	10.1	1.7	0.5	0.4	24.9	8.9	33.7

* Includes profits of fiscal monopolies, customs and import duties, taxes on capital and other taxes.
 Source: Taxation Statistics, OECD.

▶ Continued on page 11

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GDP (18 percent, the highest in the G7) than the OECD average (12 percent) or the United States (12 percent). Canada is light in taxing consumption with sales and excise taxes at 6.9 percent of GDP compared to the OECD average of 10 percent. In the United States, sales and excise taxes account for only 4 percent of GDP. Canada and the United States also rely less on payroll and social security taxes (5.2 and 6 percent of GDP respectively) compared to the OECD (9 percent) and other G7 countries. Canada's economic growth is harmed by relying on a tax structure heavily focused on income taxes, which impose a higher economic cost than consumption or payroll taxes.

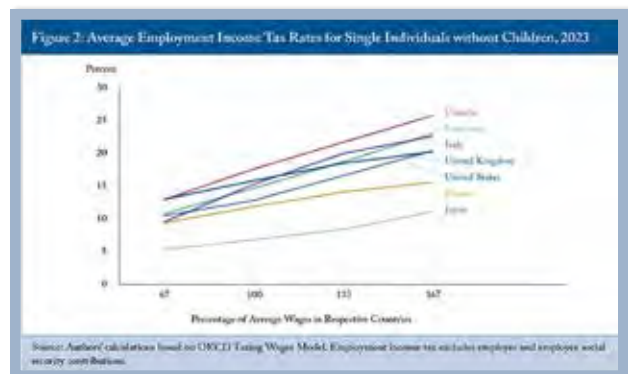
Canada's over-reliance on personal income taxes

As noted above, Canadian federal and provincial governments rely disproportionately more on personal income taxes (PIT) compared to other revenue sources. As shown in Figure 1, the increased reliance on PIT began after the Second World War. In 1965, governments collected less PIT (5.8 percent of GDP) than sales and excise taxes (8.5 percent). By 1970, PIT revenues had risen to about 10 percent of GDP and peaked at 12 percent by the mid-1980s. In response to mounting deficits and debt, governments pushed PIT revenues to record highs in the late 1980s and 1990s – reaching 13 to 14 percent of GDP, almost double the revenue from sales and excise taxes. After falling during the 2000s, PIT revenues have been rising again, growing from 11 percent of GDP in 2010 to 13 percent in 2023. Today, PIT is almost twice the size of any other source of federal or provincial taxes.



PIT rates in Canada are progressive. Income earned on retirement assets (including pensions, registered retirement savings plans [RRSPs], tax-free savings accounts [TFSA], and principal residences) is tax exempt. Dividends and capital gains are taxed preferentially to mitigate double taxation at the corporate and personal levels. However, capital gains face lower top rates than eligible or ineligible dividends, which encourages taxpayers to recharacterize income as capital gains rather than dividends to minimize personal income tax.

Given Canada's greater reliance on PIT as a share of GDP than any other G7 country, Canada's PIT average tax rates on employ-



ment income (Figure 2) are correspondingly higher across much of the income spectrum. According to OECD data, Canada's income taxes as a share of wages and salaries for single individuals without children are higher at the average-wage scenario up to the top income scenario.

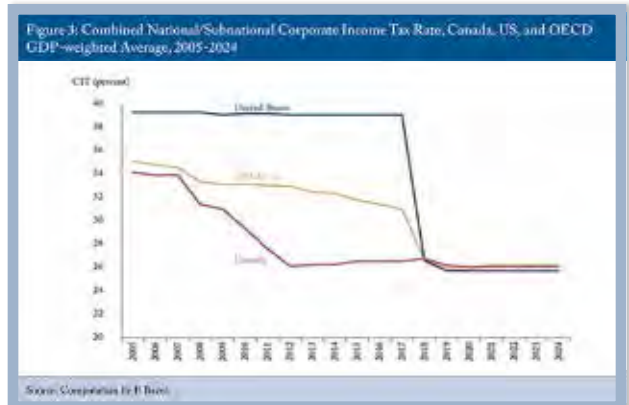
Canada's corporate income taxes no longer provide a distinct advantage

Corporate tax competitiveness has concerned policymakers for decades. Canada faces two distinct disadvantages for investment: a small population dispersed across a large landmass along its southern border, which limits economies of scale, and a cold climate (Mintz 2003). The Technical Committee on Business Taxation (1997) recommended a corporate tax rate below that of other countries and a more neutral tax system to create a policy advantage to attract investment and profits while reducing economic distortions in the tax system. While much focus is on the United States, the current federal government's desire to diversify trade means that Canada needs to create a distinct policy advantage to attract investment compared to many countries today.

Since the May 1985 budget, when corporate tax reform was proposed, Canada has embarked on a series of corporate income tax reforms to reduce rates and broaden tax bases. Initially, reform was intended to improve market efficiency and reduce tax erosion due to tax preferences. However, after the 1986 Reagan corporate tax reform in the United States that reduced the federal rate by 12 points (from 46 to 34 percent), corporate tax reform was also pushed by the potential loss of investment and corporate income to the United States. By 1988, the federal general corporate income tax rate was lowered from 36 to 28 percent and investment tax credits, inventory allowance, and depreciation deductions were scaled back. With a federal surtax of about one point and provincial tax rates of 14 points, the general rate topped at 43 percent.

As other countries were reducing corporate income tax (the US rate was about 39 percent), Canada had the highest corporate income tax rate among industrialized countries by the end of the 1990s (Canada 1997). Concerned about base erosion and competitiveness, governments reduced corporate income tax rates again. By 2012, the federal general rate had fallen to 15 percent and provincial rates ranging in 2026 from 8 percent in Alberta to 15 percent in Newfoundland and Labrador and Prince Edward Island, with tax preferences also reduced. Canada enjoyed a clear advantage over the United States until 2018, when the US Tax Cuts and Jobs Act lowered the federal corporate rate by 14 points, from 35 to 21 percent. Including state taxes, 2026 US corporate rates range from 21 percent (e.g., Ohio, Texas, and Washington) to 30.1 percent in New Jersey.

CIT revenues have therefore been affected by both economic conditions and corporate tax reforms. CIT revenues fell from 4 percent of GDP in 1975 to 2 percent following a deep recession that ended in 1992 (Figure 1). They rebounded in the next decade as profitability improved and corporate tax reforms in 1986-87 lowered rates while eliminating or scaling back many tax preferences. With robust profitability, CIT revenues remained relatively stable from 2000 to 2020, despite reductions in statutory rates.



Since 2020, CIT revenues have risen again, reaching 4.7 percent of GDP.

As shown in Figure 3, Canada achieved a significant tax advantage in 2012 by lowering the combined federal-provincial corporate income tax rate well below the GDP-weighted OECD average. However, that advantage has since disappeared. The US rate cut in 2018 – particularly significant given the US share of roughly one-quarter of global GDP – eliminated Canada's statutory rate advantage entirely. By 2024, Canada's combined corporate tax rate stood at 26.1 percent, virtually identical to the OECD weighted average, while the US rate was 25.7 percent.

The effect of taxation on investment depends not only on the statutory tax rate but also on tax incentives, such as accelerated depreciation and investment tax credits. Other taxes on capital, such as sales taxes on capital inputs, real estate and financial transfer taxes, property and asset-based taxes, also affect capital decisions. Even these taxes do not tell the whole picture. Payroll taxes on labour and fuel and carbon taxes on energy increase input costs in production. A more complete measure to compare tax competitiveness would focus on production costs to incorporate taxation of different inputs (McKenzie, Mintz and Scharf 1997; Technical Committee on Business Taxation 1997).

Nonetheless, it is useful to consider how the profit-based taxes impact investment in Canada, particularly across sectors, to determine how they distort the allocation of capital (the finance sector is excluded due to a lack of data). Including the 2025 Budget provisions, Bazel and Mintz estimate the marginal effective tax rate (METR) on new investment in Canada to be 12.6 percent in 2025 and 18.6 percent by 2034 when the accelerated provisions are phased out.

Canada's tax competitiveness and productivity are weakened by a distortionary corporate income tax system, which leads to a misallocation of capital. The system particularly favours forestry (including lumber and pulp and paper manufacturing activities), critical mining, and manufacturing, all of which face effective tax rates substantially lower than those of service sectors and oil and gas (Table 3).

Table 3: Marginal Effective Tax Rates^{***} on New Investment by Sector in Canada and the US (in percentages)

	Canada 2025 ^{**}	Canada 2034 ^{**}	United States 2025 ^{**}
Agriculture	11.9	15.5	16.9
Forestry	-6.7	12.6	18.3
Mining – Non-critical (Iron)	12.9	14.9	3.2
Mining – Critical (Copper)	6.0	11.1	3.5
Oil and Gas	26.0	31.2	29.9
Manufacturing	-4.4	16.2	17.8
Utilities	12.0	16.0	10.9
Construction	19.0	21.3	16.3
Transportation	11.8	15.0	14.6
Communications	11.3	18.3	15.7
Wholesale Trade	19.6	21.8	20.1
Retail Trade	20.4	22.3	22.6
Other Services	15.8	20.7	14.0
Average ^{***}	12.6	18.6	15.5

Notes: ^{**}Estimates of marginal effective tax rates include the 2025 Budget provisions in Canada, accelerated depreciation and the Productivity Super-Deduction for temporary and phased-out by 2034. ^{**}The United States has entered the bonus depreciation phase, our estimates under the 2017 Tax Cuts and Jobs Act (TCJA), which was scheduled to begin in 2024. Under the "Big Beautiful Bill" passed by Congress in 2025, the 2017 bonus depreciation provision (the US equivalent of accelerated depreciation) has been extended indefinitely. ^{***}Marginal effective tax rates are equal to the consolidated value of rates paid in share of the pre-tax rate of return on capital. Taxes include corporate income taxes, profit-based levies and mining profit rates on mineral commodities income.
Source: Calculations by P. Bazel based on the School of Public Policy, METR model. Estimates include corporate income tax, mining profit tax and profit-based oil and gas taxation.

In 2025, the dispersion in effective tax rates (26.7 percentage points) is more than twice the average effective tax rate. By 2034, this dispersion falls to 20.1 percentage points with the elimination of accelerated depreciation. Eliminating accelerated depreciation and the productivity incentive would make the profit-based business tax more neutral, although effective tax rates would increase.

In some instances, tax incentives target low-growth industries. The Budget 2025 Productivity Super-Deduction particularly benefits manufacturing. Yet, despite this and previous favourable tax incentives, manufacturing has declined for other reasons, such

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as the shift of production to China and other Asian countries since 2000. Manufacturing value-added as a share of GDP has steadily fallen from 15 percent in 1997 to 9 percent in 2025. Bazel and Mintz (2022) show that Canada has historically the most biased system towards manufacturing than any other OECD or BRIC country except India.

In 2025, Canada's average effective tax rate on capital (12.6 percent) will be somewhat below that of the United States (15.5 percent). However, eight of 12 industries, including the technology-intensive communication sector, mining, utilities, transportation and construction, are currently more heavily taxed than in the United States. Once the 2025 Budget proposals expire in 2034, the effective tax rate on capital in Canada (18.6 percent) will exceed the US rate (15.5 percent), leaving nine of 12 sectors in Canada disadvantaged.

The above estimates of effective tax rates on new investment mask other distortions with the corporate income tax, including: Effective tax rates vary by type of investment. The system provides preferences for clean energy, research and development, and machinery and equipment that are taxed much less than structures and inventory investments.

The estimates assume the same degree of leverage (40 percent debt financing) for all industries. Yet, given the deductibility of debt financing, the corporate tax system encourages greater leverage unless limited by thin capitalization rules.

Given that governments take a greater share of profits than their shares in losses, income taxation discourages investment in risky enterprises, including high-tech and start-up companies.

Foreign income, especially in low-tax jurisdictions, is typically taxed less than domestic income earned by Canadian corporations, thereby encouraging capital outflows. Foreign companies operating in Canada may be taxed more highly than Canadian companies due to withholding taxes on income remitted to foreign investors and limits on interest and other deductions, thereby discouraging foreign ownership. The new 15 percent global minimum corporate tax, including Canada's domestic minimum tax, will raise taxes on large multinationals, though foreign investment may still receive relatively favourable treatment.

Small businesses are given preferential corporate income and payroll tax rates. Canadian-controlled private corporations face a small business corporate rate of about 13 percent compared to roughly 26 percent for large businesses, while unincorporated business income is taxed in the hands of individual investors.

In other words, Canada's business tax structure is a jumble of distortions that misallocate capital in the economy, with tax considerations influencing investment decisions rather than having them taken solely on the basis of economic profitability.

Efficiency considerations

While progressive personal income tax rates play a redistributive role, high marginal rates discourage work, labour force participation, savings, and risk-taking. They can also weaken incentives for entrepreneurship and innovation and may encourage high-income earners to emigrate. Numerous studies show that personal income taxes impose a higher efficiency cost per dollar of tax revenue than consumption or property taxes (Table 4). This cost rises exponentially as top tax rates increase.

Corporate income taxes are generally considered even more distortionary. Dahlby and Ferde (2011, 2022) demonstrate their high economic cost due to their impact on investment decisions and incentives for profit shifting. However, the incidence of corporate tax depends on firm size. Corporate taxes on large, internationally financed firms tend to be regressive, with much of the burden passed on to relatively immobile labour and consumers. By contrast, corporate taxes on small private firms may be progressive, since these firms' profits often reflect returns to personal savings.

The GST is widely regarded as one of the least distortionary taxes. It does not penalize savings and has little effect on the economy,

Tax Base	Bazel and Benassy (2004)	Dahlby and Ferde (2011)	Dahlby and Ferde (2022)
Corporate income	1.37	1.71	3.02
Personal income	1.32	1.87	2.36
Payroll	1.83	n/a	n/a
Consumption	1.83	1.11	n/a

Note: The marginal cost of funds represents the cost to society of raising an additional dollar of tax. It is a function of the elasticity of tax bases, plus the economic efficiency cost of that dollar of tax.

though it can reduce work incentives at low-income levels. While the GST/HST is regressive in isolation, refundable tax credits mitigate its impact on low-income households. Middle-income households bear the heaviest burden, which may explain political resistance to rate hikes.

Still, Canada's GST/HST collects from slightly less than half the potential tax base due to exemptions and zero-rating (OECD 2024), which increases its distortionary impact. Broadening the base, as in New Zealand's value-added tax (VAT), which collects 96 percent of potential consumption, could lower GST/HST rates by almost half while improving efficiency. Alternatively, the additional GST/HST revenue could be used to reduce more harmful taxes.

Payroll taxes fund social insurance programs like the Canada Pension Plan, Employment Insurance, and provincial workers' compensation. Some provinces also levy general employer-paid payroll taxes. Unlike consumption taxes, which retirees also bear, payroll taxes apply only to workers and employers. Contribution ceilings also cap their fiscal and behavioural impact. About two-thirds of OECD countries use payroll taxes to fund healthcare – a potential alternative to general tax-financed health contributions (Khanal, MacKinnon and Mintz 2024). Payroll taxes are generally less distortionary than personal and corporate income taxes, especially when designed as flat contributions with benefit linkages. Expanding the role of payroll taxation, particularly for healthcare, may offer a more efficient and transparent way to raise revenue while preserving economic growth.

Complexity

Canada's tax system is extremely complex. Originally enacted in 1917 as a six-page document, the federal Income Tax Act has expanded dramatically over the past century. On the personal income tax side, the T1 General Income Tax Return has grown to include 14 schedules and multiple sections, reflecting decades of accumulated rules and preferences. As a result, non-experts increasingly rely on accountants or specialized software, especially when reporting income beyond standard T4 employment income.

The corporate income tax system is even more intricate. The Income Tax Act devotes hundreds of pages to corporate taxation. Although the T2 Corporation Income Tax Return is nominally nine pages, corporations often complete dozens of additional schedules depending on their activities. Businesses claiming investment tax credits, carrying forward losses, or engaged in research and development must complete highly detailed forms. Frequent and layered tax changes further increase complexity.

Recent years have seen the introduction or expansion of measures such as Specified Corporate Income rules, the Tax on Split Income, Adjusted Aggregate Investment Income thresholds, the Underused Housing Tax, bare trust reporting requirements, the Excessive Interest and Financing Expenses Limitation, the Digital Services Tax, the Global Minimum Tax, the new Mandatory Disclosure Rules, updates to the General Anti-Avoidance Rule (GAAR), and a suite of clean economy investment tax credits. Each of these measures introduces additional definitions, filing obligations, and interpretive uncertainty, making compliance significantly more difficult for businesses and their tax advisors. Taxpayers must also navigate differing federal and provincial rules, further increasing compliance burdens and reliance on tax professionals.

Measuring compliance costs is difficult because they vary by taxpayer and income source. One analysis shows that the time taken to fill out the average personal income tax forms has fallen from 5.6 hours in 1985 to 2 hours in 2022 with digitization (Vaillancourt 2020). However, taxpayers increasingly purchase software or hire professionals. Vaillancourt estimates that the

cost per tax return has fallen from \$288 in 1985 to \$138 in 2022 (in 2024 dollars). In 2022, self-employed taxpayers paid 1.7 times the average cost per form (\$235), while the highest income tax filers incurred a cost 1.4 times the average (\$193). Total personal income tax compliance costs reached an estimated \$4.2 billion in 2022 (\$4.5 billion in 2024 dollars). These estimates exclude compliance costs for other taxes including property, payroll taxes, and many tax benefits that require special forms (such as home ownership and education plans).

For businesses, the World Bank estimates that the average Canadian firm spent 131 hours per year complying with taxes in 2019. About 45 hours are spent on corporate income taxes, 36 hours on payroll taxes, and 50 hours on VAT/sales taxes. Compliance time is highest in Chile (291 hours) and Poland (260 hours). Of the G7 countries, Italy tops at 238 hours, followed by Germany (218 hours) and the United States (175 hours). Canada's compliance time exceeds that of the United Kingdom (110 hours), Australia (105 hours), Ireland (82 hours) and Switzerland (63 hours). With an average hourly cost of \$40 in 2024 and 2.6 million corporate taxpayers, the compliance costs for business taxes in Canada are estimated to have been \$14.7 billion in 2024.

Governments also incur significant administrative costs in collecting taxes. The Canada Revenue Agency's operating budget (excluding transfer payments) is \$6.2 billion as of 2024/25. Provincial tax administration, court proceedings, and tax policy development add further costs. However, a rough estimate for provincial tax administration (based on Ontario tax and benefit administration in 2023/24) is \$1.3 billion. Overall, compliance and administrative costs of Canada's tax system total approximately \$26.4 billion, or 2.1 percent of tax revenues. This figure likely understates the true burden, as it excludes many costs associated with tax expenditures, property taxes, land transfer taxes, and vacant property taxes.

Fairness

Tax systems strongly influence income distribution. Typically, tax fairness has been defined in terms of horizontal equity (equal treatment of equals) and vertical equity (generally measured according to the ability to pay tax). As Table 1 shows, Canada has successfully redistributed income through its tax/transfer system compared to other G7 countries.

While the system is successful in achieving vertical equity, it is less successful in achieving horizontal equity. It particularly benefits seniors relative to the working population. Crisan, McKenzie and Mintz (2015) measure effective net tax rates (taxes paid minus transfers divided by market income), on personal and corporate income, payroll, sales/excise and property taxes, and money transfers, including the Canada Pension Plan (CPP)/Québec Pension Plan (QPP), Employment Insurance, and social assistance. The richest quintile pays an average net tax rate of 34 percent, and the poorest pay a net tax of -47.7 percent.

However, working individuals pay much more tax than seniors, even in the highest quintile. For example, workers aged 25-29 in the top quintile face a net tax rate of 34.2 percent, while those between 70-74 pay less than half at 15.5 percent. Middle-income workers aged 30-34 (third quintile) face a net tax rate of 20.3 percent, compared to 7.2 percent for those aged 60-64. Even though the data are from 2015, it remains applicable today: horizontal equity is not fair across taxpayers of different age groups. None of this is particularly surprising given the transfers geared to seniors, including Old Age Security, the pension income deduction, the age credit, and pension income splitting.

Few studies consider the effect of business taxation on individual income. Theoretically, taxes are shifted to customers through higher consumer prices, workers through lower wages or layoffs, or owners through reduced capital income receipts. Corporate profits in part reflect economic rents that can be shared by capital owners and workers through wage negotiation. Foreign-owned businesses should also be considered when assessing the impact of taxes on Canadian households.

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Q My husband and son had a bad dispute in August, and my husband made some "comments" about our son's wife. My husband and son have since reconciled to the point of being polite, talking and joking, but there is still some strain and resentment on our son's part.

Our daughter-in-law still wants nothing to do with us. We have not seen her or spoken to her. I sent her Christmas presents home with our son. He said she didn't want to take them, but he convinced her that she should.

It is now her birthday. We give a card with money in it to our boys and their wives for each of their birthdays. I say we give her a card with money. My husband says she wants nothing to do with us, why be fake and send her a card. I would like to see the feud end at some point. I'd appreciate hearing what you have to say.

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A Myrna, we get letters involving alcoholism, neglect, and physical abuse—all of which can and should cause a permanent rift in families. Compared to those letters,

there is nothing in your letter which makes this problem one which should fracture your family, keeping one generation estranged from portions of the next two.

Perhaps your husband and your son are too much alike. At any rate, in the heat of a dispute your husband tried to hurt his son by hurting his wife, and your son repeated the remarks to get his wife on his side. Because it is always prudent to stay away from those who try to hurt us, your daughter-in-law's reaction is both understandable and justified.

There is a principle your husband would do well to keep in mind: we don't need to say everything which is in our head. Now his son's wife knows what he thinks of her, and that can't be taken back. However, your husband is right about one thing. It would be a fraud to send her a card—from him. But it is not a fraud for you to send the card along with money.

Treat your daughter-in-law like your other daughters-in-law. In time she may let this pass and accept your husband for who he is. In truly toxic families there is no solution except a split, but that is a remedy of last resort, not the first place to go to when we are furious.

Wayne & Tamara

INVITING OFFERS

Q I am a male in my 30s in a very lovable, committed relationship. My partner is considerably older than myself. She finds no harm in giving and asking for other men's phone numbers in order to have coffee, though she tells them she is in a committed relationship. When men do phone to set up a coffee date, she declines.

When I find out about it, she says it is a purely innocent gesture, and she does not understand why I am angry or hurt. Is this a form of unfaithfulness, or am I just being a prude?

Rod

A Rod, the publisher Bennett Cerf was known for placing ads for books which didn't exist. He

or his staff would dream up a title like "Seven Tips of Great Gardeners." If enough orders came in for the book, he would commission someone to write it. In the meantime he would return customers' money telling them the book was out of stock or temporarily unavailable.

Your girlfriend is advertising her availability, a product which does not yet exist, but if demand is sufficient, it may. She is also compiling a list of back orders she may decide to fill. You know how much men respect a woman in a relationship who asks for their phone number. Those men know the difference between a committed woman and a woman asking them for a date, and so does she.

Wayne & Tamara

WAYNE & TAMARA MITCHELL are the authors of YOUR OTHER HALF (www.yourotherhalf.com)

Send letters to: Direct Answers, PO 964 Springfield, MO 65801-0964

or email: GetInTouch@WayneAndTamara.com

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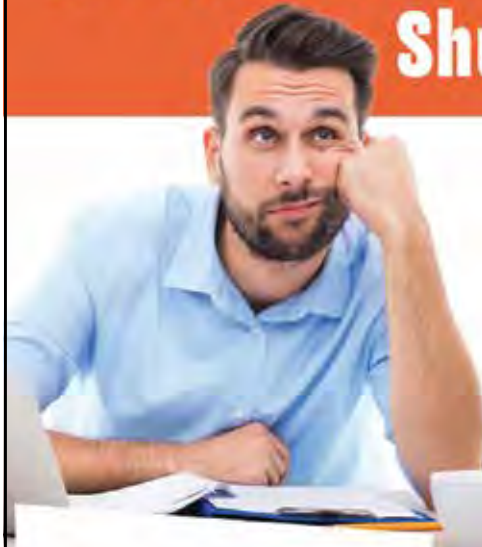
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Eight Thérèse-De Blainville businesses take centre stage at Défi OSEntreprendre gala

MARIA DIAMANTIS
info@newsfirst.ca

Innovation, creativity, and entrepreneurial ambition were in the spotlight last week as eight local businesses were honoured during the local gala of the 28th edition of the Défi OSEntreprendre, held at the Externat Sacré-Cœur in Rosemère.

The March 24 event brought together entrepreneurs, community leaders, and economic development partners to celebrate businesses that are shaping the economic landscape across the MRC of Thérèse-De Blainville. The evening was presided over by Olivier Brault, president and chief executive officer of Gamotech, who served as honorary chair.

Designed to highlight initiative and ingenuity, the gala recognized companies whose work reflects both strong business fundamentals and a commitment to innovation. Organizers emphasized that the selected businesses stood out not only for their ideas but also for their ability to transform those ideas into viable operations that contribute to the region's economic vitality.

From ideas to impact

Behind each award lies a rigorous evaluation process. Candidates were assessed on multiple criteria, including the strength of their value proposition, operational planning, financial outlook, and long-term potential.

For the eight award recipients, the recognition marks only the beginning of the journey. Each will go on to represent the MRC of Thérèse-De Blainville at the regional Défi OSEntreprendre gala scheduled for April 29 at Académie Lafontaine in Saint-Jérôme.

Regional officials noted that entrepreneurship



continues to play a central role in shaping the region's economic future, pointing to the award recipients as examples of resilience and forward thinking within the local business community.

A diverse group of innovators

The range of businesses honoured this year reflects the breadth of innovation emerging across the North Shore.

Among the winners was **Les académiques**, a non-profit organization dedicated to advancing research and education focused on well-being and the development of transversal skills.

In the commerce category, **Frozen Cosmetics** captured attention with its CryoZen® method, blending aging science with natural beauty solutions.

Manufacturing was represented by **Boîtes PDL**, recognized for producing custom corrugated cardboard packaging tailored to the needs of manufacturing small and medium-sized

enterprises.

Technological innovation was also front and centre, with **OptiDSS inc.** earning recognition for its advanced simulation and optimization tools designed to help manufacturers improve decision-making and operational efficiency.

Additional honours went to **Jeux Allez inc.**, which delivers turnkey entertainment experiences for events across the Laurentians, and **Rebels Rive-Nord Basketball**, a community-focused initiative working to make organized basketball more accessible to youth.

Two supplementary awards recognized **Groupe Trusteo inc.**, whose programs support business growth while encouraging charitable engagement, and **OTANTIST**, a social platform aimed at fostering authentic connections among neurodivergent individuals.

Experience also recognized

The gala also acknowledged six established

businesses participating under the **Réussite inc.** stream, a category reserved for companies that have maintained sustained operations for more than five years.

These companies, including **IDUNN Technologies Inc.**, **Créations Melseb Bonheur**, **Clinique Multisens Inc.**, **Le Bon Chien**, **Le Marketing Buzz!** Inc., and **Passion Maternité**, automatically advance to the regional competition alongside this year's newly recognized entrepreneurs.

At the regional level, scheduled for April 29, prizes will range from \$750 to \$3,000. Companies selected there will move on to the provincial finals, set for June 10 in Québec City.

A growing entrepreneurial ecosystem

Beyond the awards themselves, the gala underscored the strength of the entrepreneurial ecosystem developing across Thérèse-De Blainville.

Organizers credited local partners, jury members, and the MRC's economic development team for helping bring the event to life and for supporting businesses at various stages of growth.

The MRC of Thérèse-De Blainville, home to approximately 168,000 residents across seven municipalities including Blainville, Boisbriand, Lorraine, Rosemère, and Sainte-Thérèse, continues to position itself as a strategic gateway between the Montreal metropolitan region and the Laurentians.

As the eight winning businesses prepare for the next stage of competition, their recognition serves as a reminder that local entrepreneurship remains one of the driving forces behind the region's economic momentum.



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Week of April 5 to 11, 2026

The luckiest signs this week:
AQUARIUS, PISCES AND ARIES

♈ ARIES
Don't suppress your emotions; they'll guide your decisions. Your friends and family will be there for you and show compassion if you're going through a tough time. You'll soon have clarity to find solutions and ease your worries.

♉ TAURUS
Relations with coworkers and acquaintances will flow smoothly, unlike the increased tension in interactions with your loved ones. Friends and colleagues will understand you completely. Maintain a healthy distance to protect yourself and avoid unnecessary conflict.

♊ GEMINI
Pay close attention to a small professional detail. Advancement may be within reach if you clearly define your responsibilities and your relationship with authority. The energy around you will be beneficial. Thoughtful gestures will strengthen your position.

♋ CANCER
A friend might surprise you by revealing their romantic feelings. If you're single, you could find love unexpectedly. A sudden influx of money or unexpected compensation could help ease your financial worries.

♌ LEO
A change of scenery is on the horizon. Despite your busy schedule, your family will remain your top priority. An online post will attract positive attention, bringing you recognition.

♍ VIRGO
You may be tempted to make a big purchase, perhaps a new car. However, give it some calm consideration to avoid straining your budget with a rash decision. Patience and reason will help you resist this fleeting urge for a non-essential luxury.

♎ LIBRA
This week will be all about heartfelt conversations. To resolve tensions and misunderstandings, devote more time to sincere exchanges. This will help restore harmony and closeness. Your intuition could help improve your financial situation.

♏ SCORPIO
Your renewed vitality will inspire you to take on new challenges. The obstacles that once limited you are finally receding, leaving you feeling lighter. You'll feel ready to face the future with clarity and confidence.

♐ SAGITTARIUS
A minor health issue demands attention. Don't delay getting help. Act quickly to ensure a speedy recovery. A positive mindset will boost your vitality, helping you enjoy life more fully.

♑ CAPRICORN
Those around you will be brimming with energy, bordering on intrusive. They'll be full of suggestions for new activities. Some ideas will excite you, while others won't. Choose what suits you best to preserve your energy, joy and sense of authenticity.

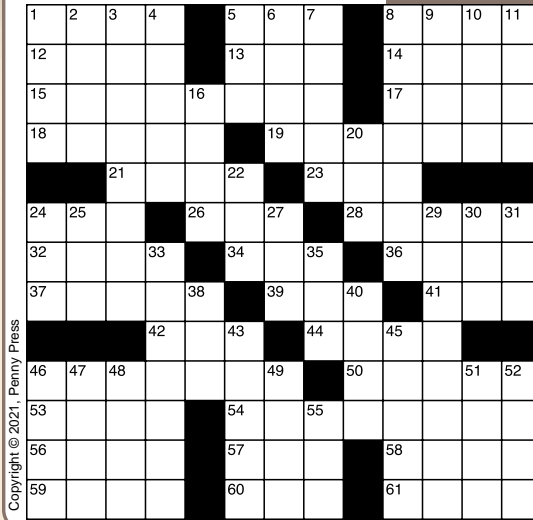
♒ AQUARIUS
Between family obligations and professional responsibilities, you may feel overwhelmed. Setting clear priorities will help you move forward. By avoiding procrastination, you can experience the satisfaction of a job well done and peace of mind.

♓ PISCES
You'll explore a spiritual path that helps you find inner balance. This journey will bring peace, renewed energy and an exchange of knowledge. This enlightening development will pave the way for lasting happiness.

Coffee Break

CROSSWORDS

PUZZLE NO. 301



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ACROSS

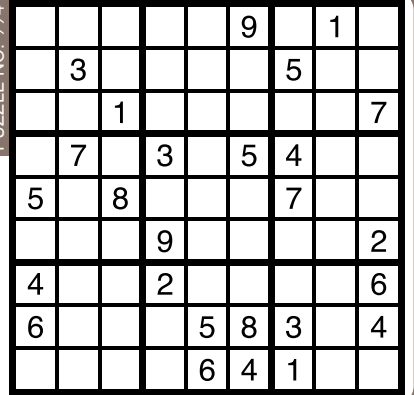
1. Pens
5. Had food
8. Spelling mistake
12. Sports competition
13. Brother's sib
14. River source
15. Church districts
17. Few and far between
18. Robbed
19. Detailed accounts
21. Do in, as a dragon
23. Tan
24. Igloo block
26. Toss
28. Father
32. Food fish
34. Container
36. Cabbage dish
37. Garden starters
39. Be ill
41. Spanish gold
42. Center

DOWN

1. Naughty kids
2. Tidy
3. Lamp fluid
4. Silent
5. Fire residue
6. Cake layer
7. Road curves
8. Kingly chairs
9. 52 weeks
10. Fragment
11. Keats poems
16. Close up
20. Tavern
22. Not me
24. "___ Impossible"
25. Prompter's offering
27. Bathing-suit top
29. Word list
30. Sense of hearing
31. Noah's number
33. Clung
35. Small bite
38. Amount of money
40. Unaccompanied
43. Defeats
45. Lighter
46. Turn
47. Morse ___
48. ___ in one
49. Go away!
51. Unit of land
52. Minus
55. Personal

Sudoku

PUZZLE NO. 994



HOW TO PLAY:

Fill in the grid so that every row, every column, and every 3x3 box contains the numbers 1 through 9 only once.

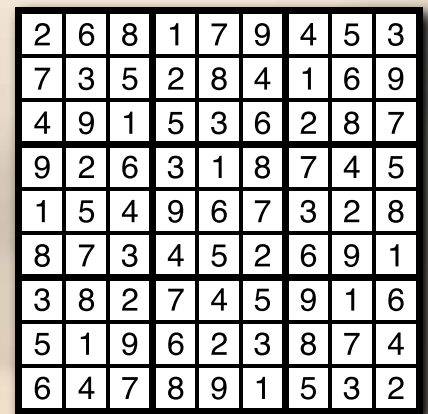
Each 3x3 box is outlined with a darker line. You already have a few numbers to get you started. Remember: You must not repeat the numbers 1 through 9 in the same line, column, or 3x3 box.

Last Issue's Answers

CROSSWORDS



Sudoku





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BIG BASKET (\$40)

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| 1. Strawberries (Smucchies) (2 packs) | 8. Red Swiss chard |
| 2. Broccoli (crown) | 9. Bananas (4-5) |
| 3. Cauliflower | 10. Pears (Bartlett) (3) |
| 4. Peppers (bag of Snaps or minis) | 11. Jumbo Green Apples (2) |
| 5. Brazilian Palmer Mango | 12. Oranges (3) |
| 6. Zucchini (2) | 13. Lettuce (Romaine) |
| 7. Yellow Potatoes (~3lbs) | 14. Avocados (2) |
| | 15. Mini Cucumbers (pack) |
| | 16. Tomatoes (Minis Roma) (5) |

SMALL BASKET (\$22)

- | | |
|------------------------------------|----------------------------|
| 1. Mini Cucumbers (pack) | 5. Lettuce |
| 2. Strawberries (Smucchies) | 6. Zucchini |
| 3. Peppers (bag of Snaps or minis) | 7. Pears (2) |
| 4. Tomatoes (Minis Roma) (2) | 8. Lemon |
| | 9. Oranges (2) |
| | 10. Bananas (3) |
| | 11. Brazilian Palmer Mango |

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