

A Strong Economy



BUDGET 2012-2013

# BUDGET AT A GLANCE

Québec 

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## NOTE TO READERS

In this document, \$mn is used to indicate millions of dollars and \$bn, billions of dollars.

## MESSAGE FROM THE MINISTER



Budget 2012-2013 is focusing on the economy. A strong economy is a passport to a prosperous future.

A strong economy depends on sound public finances. Two years into the plan to restore fiscal balance, we have done better than expected thanks to our rigorous and responsible management. We will maintain this discipline in order to achieve a balanced budget in 2013-2014, as forecast.

The strength of our economy also depends on developing our natural resources in a responsible and respectful manner. Like other governments that develop their resources, Québec must tap into the full potential of these resources for the benefit of all Quebecers.

Québec workers are what drive our economy. More than ever, Québec needs all of its brawn and all of its brain. We have to encourage experienced workers to remain in the labour market longer. We also have to encourage young people and new Quebecers to take their place in this market.

Workers play a crucial role in the success of our businesses. However, our businesses need capital in order to invest. Budget 2012-2013 is making \$1.3 bn available to foster investment. It is also offering sector-based support, particularly to the tourism industry.

A strong economy creates the wealth we need to invest in our values. This budget contains major commitments to improve the living conditions of our seniors, make affordable housing available and support our culture.

A handwritten signature in black ink that reads "Raymond Bachand". The signature is fluid and cursive.

RAYMOND BACHAND  
Québec, March 20, 2012

# 1. QUÉBEC IS CONTROLLING ITS PUBLIC FINANCES

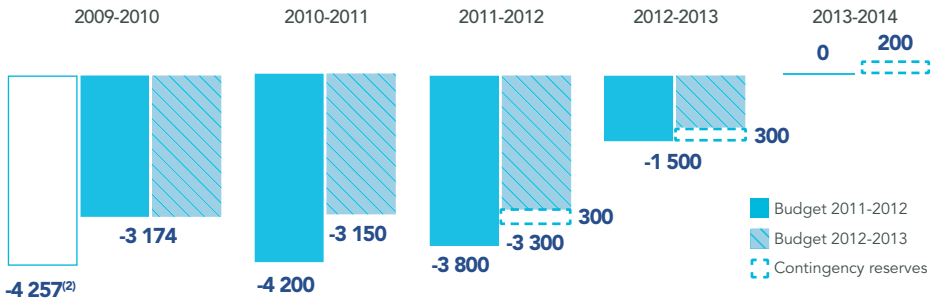
## THE OBJECTIVE OF RESTORING FISCAL BALANCE IN 2013-2014 IS MAINTAINED

The government has made the right decisions at the right time. Québec's budgetary situation has improved for the third year in a row.

- 2009-2010 and 2010-2011: deficits \$1.1 bn lower per year than forecast.
- 2011-2012: deficit revised downward by \$500 mn.
- Return to fiscal balance still forecast for 2013-2014.

**IN 2016-2017, \$2.5 BN WILL BE DEPOSITED IN THE GENERATIONS FUND TO REPAY THE DEBT.**

BUDGETARY BALANCES FROM 2009-2010 TO 2013-2014<sup>(1)</sup>  
(millions of dollars)

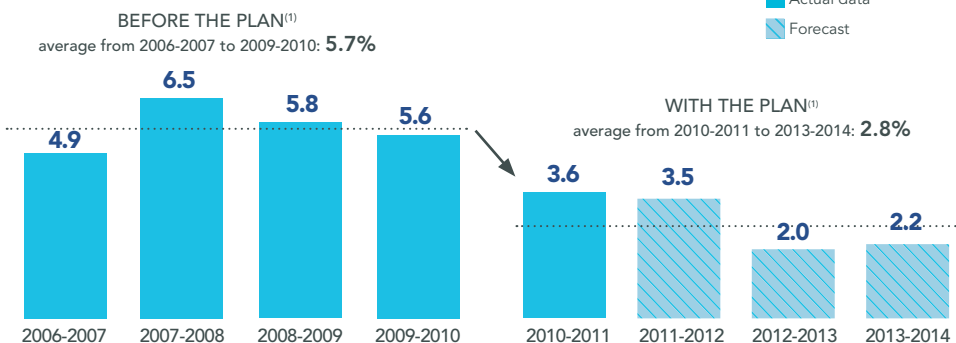


(1) Budgetary balances within the meaning of the Balance Budget Act.  
(2) The budgetary deficit of \$4 257 mn corresponds to that presented in Budget 2010-2011.

## SPENDING CONTINUES TO BE MANAGED IN A RIGOROUS AND DISCIPLINED MANNER

Reduction in the growth of consolidated expenditure: the growth of such expenditure is declining from an average of 5.7% from 2006-2007 to 2009-2010 to an average of 2.8% from 2010-2011 to 2013-2014.

CHANGE IN THE GROWTH OF CONSOLIDATED EXPENDITURE EXCLUDING DEBT SERVICE  
(per cent)



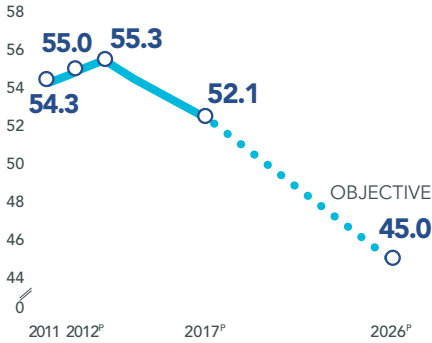
(1) Plan to restore fiscal balance.

## DEBT REDUCTION REMAINS A PRIORITY

For the sake of intergenerational equity, the government has adopted a series of concrete measures to reduce the debt-to-GDP ratio to 45% for the gross debt and 17% for the debt representing accumulated deficits in 2025-2026.

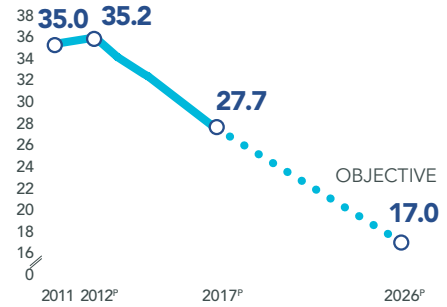
### GROSS DEBT

(as at March 31, as a percentage of GDP)



### DEBT REPRESENTING ACCUMULATED DEFICITS

(as at March 31, as a percentage of GDP)



Note: The gross debt excludes pre-financing and takes into account the sums accumulated in the Generations Fund.

P: Preliminary results for 2012, forecasts for 2013 to 2017 and projections for subsequent years.

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**IN 2012-2013,  
\$1.2 BN WILL BE  
DEPOSITED IN THE  
GENERATIONS FUND  
TO REPAY THE DEBT.**



## THE FIGHT AGAINST TAX EVASION IS BEING STEPPED UP

The government is allocating growing resources to the fight against tax evasion. Every dollar invested brings in over \$10 in revenue. In 2011-2012, Revenu Québec's tax recovery revenues totalled \$3 bn.

- Intensification of tax audits in employment agencies and real estate trusts.

## 2. DEVELOPING THE WEALTH OF OUR NATURAL RESOURCES AND DEPLOYING THE PLAN NORD

NATURAL RESOURCE DEVELOPMENT MUST BE CARRIED OUT FOR THE BENEFIT OF ALL QUEBECERS.

### TAKING EQUITY INTERESTS IN RESOURCE DEVELOPMENT COMPANIES

The government is creating **Ressources Québec**, a subsidiary of Investissement Québec, which will take equity interests in companies in the mining and hydrocarbon sectors:

- the envelope for taking equity interests is being doubled to \$1 bn;
- the intervention capacity of SOQUEM will also be doubled.

### DEVELOPING QUÉBEC'S MINING POTENTIAL AND TAPPING INTO THE WEALTH OF OUR MINES

The new mining royalties regime is bearing fruit. For 2010-2011 alone, the Québec government collected \$305 mn in royalties, or more than the total for the past 10 years.

- Over the next 10 years, mining companies will pay some \$4 bn in royalties, or 14 times the amount paid in the 10 years prior to the reform of the royalties regime.

To enhance the quality and value of ore exports, the government is introducing, this year, new incentives for ore processing in Québec.

### ENSURING FOREST SUSTAINABILITY

Québec's forests continue to be developed. For the first time, the government is tabling a five-year funding plan for sustainable forest development.

Thanks to its new forest regime, royalty revenues will rise gradually from \$111 mn in 2011-2012 to \$282 mn in 2016-2017.

More than \$500 mn per year will be earmarked for silvicultural work, forest management and other sustainable forest development programs.

To foster secondary and tertiary processing of forest products, the government is announcing \$200 mn for that purpose:

- creation of **Fonds Valorisation Bois**, with an investment envelope of \$170 mn;
- an investment of nearly \$30 mn to promote the use of wood in construction.

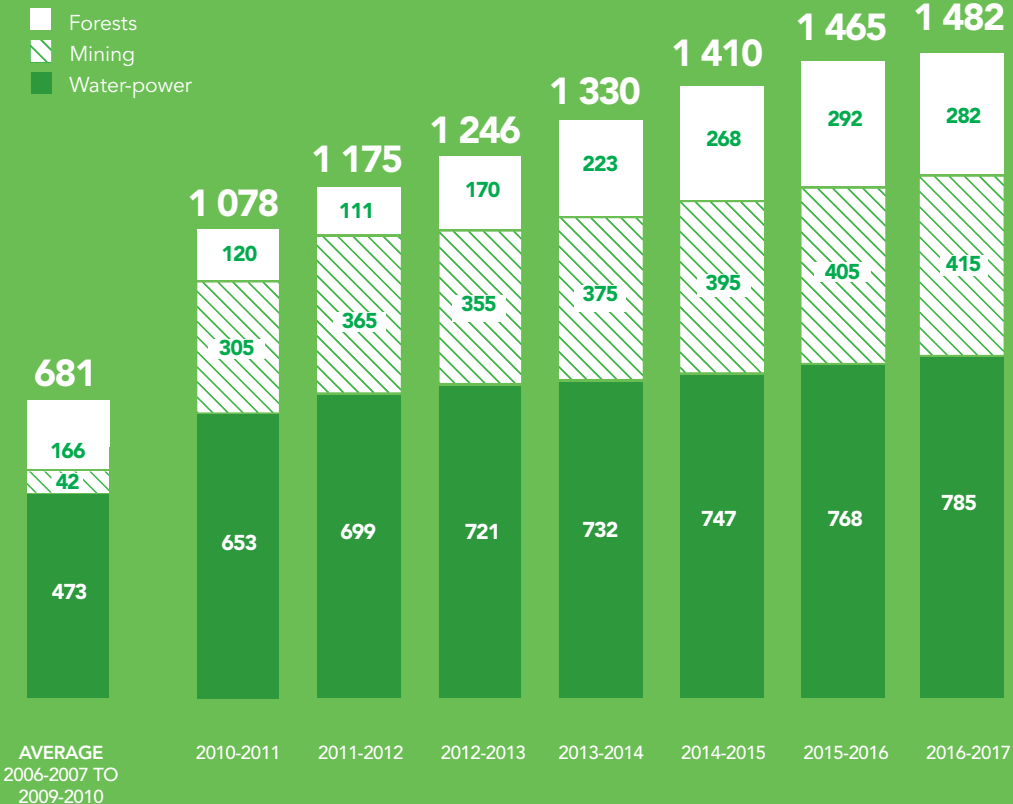


# TAPPING INTO THE FULL POTENTIAL OF OUR NATURAL RESOURCES



IN 2011-2012, GROSS ROYALTIES FROM NATURAL RESOURCES – MINES, FORESTS, WATER – WILL REACH NEARLY \$1.2 BN, OR CLOSE TO \$500 MN MORE THAN THE AVERAGE LEVEL OF ROYALTIES COLLECTED FROM 2006-2007 TO 2009-2010.

GROSS ROYALTIES FROM NATURAL RESOURCES IN QUÉBEC  
(millions of dollars)



## IMPROVING OVERSIGHT OF THE EXTRACTION OF OUR HYDROCARBONS

Fair and equitable sharing of the benefits derived from hydrocarbon extraction begins as of exploration.

- Auctioning of exploration licences:  
The new oil and gas exploration licences will henceforth be granted by auction in order to capture a portion of the rent when they are attributed.
- Increase in annual fees for exploration licences and mining or operating leases.
- New regime of increased royalties for on-shore oil development.



### RESPONSIBLE DEVELOPMENT OF OUR HYDROCARBONS

The government has taken the steps needed to effectively manage the environmental repercussions of future hydrocarbon exploration and development.

To date:

- three strategic environmental assessments have been commissioned;
- a moratorium has been placed on exploration and development in the St. Lawrence gulf and estuary.

## CONTINUING THE DEVELOPMENT OF THE THE PLAN NORD

The Plan Nord represents an average of 20 000 jobs over 25 years. It represents over \$80 bn in private and public investment. Of that amount, \$30 bn is already committed to projects under way or planned.

- These initial projects alone will result in tax revenues of \$5.5 bn over 25 years.

An additional \$165 mn in public investments over the next five years:

- \$120 mn for new infrastructures to help communities;
- \$45 mn for new social and community measures, including mobilization of the resources needed to meet the labour needs of the Plan Nord and improve geographical knowledge about the territory.



**TO SUPPORT MUNICIPALITIES AND COMMUNITIES UNDERGOING A MINING BOOM, THE GOVERNMENT HAS CREATED THE BUREAU RÉGIONAL DE COORDINATION GOUVERNEMENTALE DE LA CÔTE-NORD.**

### 3. CONSOLIDATING OUR LEADERSHIP IN SUSTAINABLE DEVELOPMENT

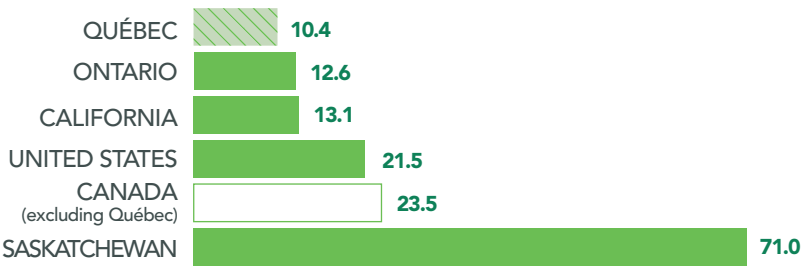
## QUÉBEC, A LEADER IN THE FIGHT AGAINST CLIMATE CHANGE

Today, Québec boasts one of the best performances among North American jurisdictions in reducing greenhouse gas (GHG) emissions. One of the key factors in this regard was the implementation of its 2006-2012 Climate Change Action Plan. It should be noted that Québec has adopted an ambitious GHG emissions reduction target: to reduce emissions 20% below 1990 levels by 2020.

- Québec's GHG emissions fell by 9% from 2003 to 2009.

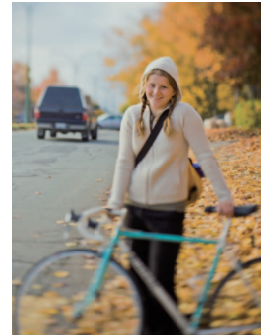
#### PER CAPITA GHG EMISSIONS IN 2009

(tonnes of CO<sub>2</sub> per capita)



Note: The most recent data for California are for 2007.

Source: Ministère du Développement durable, de l'Environnement et des Parcs.



## INTRODUCTION OF A SECOND CLIMATE CHANGE ACTION PLAN

To maintain its position as a leader, the government is once again reiterating its commitment to sustainable development with the new 2013-2020 Climate Change Action Plan.

- In particular, this plan provides for the creation of a carbon market to encourage businesses to become less polluting.

Revenue from this market will finance various initiatives aimed at developing public transit and encouraging industry and Quebecers to adopt greener behaviour.

Investments totalling \$2.7 bn, financed primarily through revenue from the carbon market, will be made under the new action plan in order to, among other things:

- encourage Quebecers to make their homes more energy efficient and to use public transit;
- foster the sustainable land-use planning;
- support innovative businesses by supporting energy efficiency, the use of less GHG-emitting energy sources and the implementation or upgrading of procedures and practices for reducing GHG emissions;
- help Québec society adapt to climate change.

**A SINGLE BUS CAN TRANSPORT AS MANY PASSENGERS AS 40 AUTOMOBILES, SAVE 70 000 LITRES OF FUEL AND PREVENT 168 TONNES OF POLLUTANTS FROM BEING DISCHARGED INTO THE ATMOSPHERE EVERY YEAR.**

## 4. CAPITALIZING ON THE FULL POTENTIAL OF OUR LABOUR FORCE

### KEEPING EXPERIENCED PEOPLE ON THE JOB

With their wealth of knowledge and know-how, our experienced workers offer tremendous potential for supporting Québec's economic development. We have to invest in this wealth.

- Since January 2012, workers 65 and over who continue to work have been entitled to a tax credit on their work income between \$5 000 and \$15 000. When fully implemented, in 2016, this credit will represent **a tax reduction of \$1 500**.
- In addition, employers who employ workers 65 and over, will be entitled, as of 2013, to a payroll tax reduction. When fully implemented, in 2016, this will represent **a reduction of \$1 000 in payroll tax** per worker 65 and over.



INVESTMENTS OF \$84 MN OVER THREE YEARS WILL MAKE IT POSSIBLE TO SUPPORT BUSINESSES THAT EMPLOY EXPERIENCED WORKERS, PROMOTE THE ADAPTATION OF WORK ORGANIZATION AND FACILITATE BUSINESS STARTUPS.

### TO FACILITATE ACCESS TO A FIRST JOB FOR OUR YOUNG PEOPLE AND OUR IMMIGRANTS

Several measures are being put in place or enhanced to make it easier for immigrants and young people to integrate the labour market.

- The tax credit for new graduates who settle in the regions is being increased from \$8 000 to \$10 000 for young people who obtain a college diploma or university degree. In all, 17 000 young people will benefit from this measure.
- The Youth Alternative Program is being enhanced by \$4 mn per year to encourage young people under 25 years of age who receive social assistance to integrate the labour market.



THE GOVERNMENT WILL INVEST \$27 MN TO HELP NEWCOMERS LOOK FOR WORK. AS A RESULT, THE MON PREMIER EMPLOI AU QUÉBEC PROGRAM WILL ASSIST NEWCOMERS SOONER IN THEIR SEARCH FOR WORK.

## 5. CREATING A BETTER MATCH BETWEEN TRAINING AND JOBS TO ENSURE SUCCESS

### WORKER TRAINING IS KEY TO THE SUCCESS OF BUSINESSES.

- \$361 mn over three years will be invested by La Commission des partenaires du marché du travail to establish a culture of continuing education and skills development in Québec.
- In addition, \$60 mn will be devoted to upgrading specialized facilities and boosting the supply of training.



## 6. ENSURING EVERYONE HAS ACCESS TO A PENSION PLAN

THANKS TO THE NEW VOLUNTARY RETIREMENT SAVINGS PLANS (VRSPs), TWO MILLION QUEBECERS WILL HENCEFORTH HAVE ACCESS TO A GROUP PENSION PLAN.

THESE PLANS WILL BE AVAILABLE AS OF JANUARY 1, 2013.

### VRSPs will be:

- **easy for workers to access** – businesses that currently do not offer a pension plan will be required to offer one to their employees, except for businesses with fewer than five employees;
- **simple** – workers will be enrolled automatically by their employer and a set of default parameters will be offered;
- **easy for employers to administer** – employers will not be required to contribute to VRSPs, and these plans will be administered by third parties;
- **flexible** – they will enable workers to change their contribution rate and continue contributing to the same plan after changing employer; participants will be able to use the amounts they have accumulated and to withdraw from the plan at any time;
- **low-cost** – they will reduce management costs for participants, resulting in better returns and higher retirement income;
- **tax deductible** – contributions to a VRSP may be deducted from taxable income for Québec and federal income tax purposes. The amounts accumulated in the plan will not be taxed as long as they are not withdrawn;
- **advantageous for all** – all participants will enjoy the same benefits, whether they are employees, self-employed workers, business owners or individual savers.

**Employers targeted by this measure will have until January 1, 2015 to comply with the obligation to offer a VRSP.**

## 7. THE ECONOMY AT THE SERVICE OF OUR VALUES

### IMPROVING THE SUPPLY OF SOCIAL AND COMMUNITY HOUSING

An amount of \$330 mn is being allocated for home adaptation and the construction of 3 000 new housing units, i.e. 2 500 social and community housing units and 500 private rental units in municipalities facing a housing shortage.

These new investments will increase to 22 000 the number of social, community and affordable housing units announced since 2004.

### SUPPORTING FAMILY COMMUNITY ORGANIZATIONS AND COMMUNITY DAYCARE CENTRES

Family community organizations and community daycare centres provide considerable support to Québec families. An additional amount of \$7 mn over three years is being allocated to them.

OVER 140 000 LOW- OR MIDDLE-INCOME HOUSEHOLDS IN QUÉBEC CURRENTLY LIVE IN SOCIAL OR COMMUNITY HOUSING.



### SUPPORTING SPORTS

The government is creating the **Placements Sports** program to enable sports federations to stabilize their income in the long term and become more self-sufficient.

Sports federations, whose mission is to regulate and promote sports in Québec, will see their annual income increase by up to \$5 mn.

The Sports and Physical Activity Development Fund will receive additional funding of \$50 mn to finance new projects such as outdoor skating rinks and pools.



## 8. PROMOTING THE GROWTH OF OUR BUSINESSES

### \$1.3 BN TO GIVE BUSINESSES THE MEANS TO SUCCEED

Québec's economic prosperity depends on synergy among three key factors: skilled workers, a strong entrepreneurial culture and the availability of sufficient capital.

- Budget 2012-2013 is providing for a \$1.3-bn increase in capital for Québec businesses:
  - for natural resources: \$670 mn;
  - for venture capital: \$348 mn;
  - for cooperatives and social economy companies: \$43 mn;
  - for the tourism industry: \$118 mn;
  - for clean technologies: \$100 mn.

### SUPPORTING THE MANUFACTURING SECTOR

The manufacturing sector is an essential engine of Québec's economic growth, particularly through job creation and exports. Investment intentions in the manufacturing sector will amount to \$5 bn in 2012, for the second year in a row.

Additional government support of \$6 mn will help SMEs to integrate and make efficient use of information technologies.


- The new ESSOR 2.0 and PME 2.0 programs will help to improve the productivity and competitiveness of businesses.

Funding of \$9.5 mn over three years will be allocated to the fashion and clothing sector to promote this industry in Québec and around the world.

### STIMULATING EXPORTS

Nearly \$35 mn will be invested by the government over three years to further stimulate Québec's exports. Exports account for 45% of Québec's GDP and are thus one of the main drivers of the Québec economy.

- Export Québec will bolster its support for the fashion and clothing, forestry and biofood manufacturing sectors to help them develop, diversify and consolidate their markets outside Québec.



**IT CAN SOMETIMES BE VERY COSTLY FOR SMEs TO MAKE THEIR PRODUCTS COMPLY WITH THE STANDARDS OF DIFFERENT FOREIGN MARKETS. A NEW TAX CREDIT WILL HELP MANUFACTURING SMEs TO PENETRATE NEW MARKETS.**

## SUPPORTING THE DEVELOPMENT OF COOPERATIVES

The United Nations General Assembly named 2012 **International Year of Cooperatives**. This is an opportunity to underscore the importance of cooperatives in Québec and particularly the contribution of Desjardins.

- Today, Québec has nearly 3 300 active cooperatives and mutuals.



**THE NEW FONDS DE CO-INVESTISSEMENT COOP, DEVOTED TO THE STARTUP OF COOPERATIVES, WILL BE ALLOCATED \$30 MN SO THAT IT CAN ACTIVELY PARTICIPATE IN THE ECONOMIC DEVELOPMENT OF QUÉBEC.**



## INCREASING THE COMPETITIVENESS OF THE BIOFOOD SECTOR

The biofood industry plays a major role in the Québec economy. It generates 7% of GDP and employs over 476 000 workers.

Since 2008, the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec has deployed a major strategy to promote Québec foods. In this context, the government is injecting:

- \$5 mn per year to promote products that are certified "Aliments du Québec" and support the marketing of local and regional food products.

## DEVELOPING THE FINANCIAL SECTOR

The financial sector has over 150 000 jobs in Québec and accounts for 6% of GDP.

Budget 2012-2013 is announcing tax incentives for the creation of new financial services corporations. In addition, a new educational project will be introduced to improve financial literacy.

## 9. PROMOTING OUR TOURIST ATTRACTIONS

TO BOOST QUÉBEC'S APPEAL AS A TOURIST DESTINATION, THE GOVERNMENT IS CREATING IQ TOURISME, WITHIN INVESTISSEMENT QUÉBEC, AND PROVIDING FOR MEASURES THAT WILL MAKE IT POSSIBLE TO INVEST NEARLY \$465 MN OVER FIVE YEARS IN THIS KEY SECTOR.

- An amount of \$85 mn will be allocated to innovative projects aimed at improving the competitiveness and performance of Québec's tourism industry.
- A tax credit will be created to accelerate modernization of the supply of tourist accommodations in the regions.
- An amount of \$35 mn over two years is being allocated to Sépaq to enable it to develop, preserve and capitalize on the exceptional facilities and territories under its management.

## 10. THE STRENGTH OF OUR CULTURE

Culture is an important link in Québec's economy. The vitality of the cultural sector is reflected in many areas. In addition, several of Québec's cultural businesses are staging cultural activities abroad.

- To promote knowledge of cultural heritage, as well as the protection, enhancement and transmission of that heritage, the government is allocating an additional \$60 mn to the Québec Cultural Heritage Fund.
- An amount of \$11 mn over three years will be allocated to promote museums in all regions of Québec.
- Additional support of \$4.5 mn over three years, is being granted to the Conseil des arts et des lettres du Québec, mainly to support the professional dance sector, already renowned worldwide.
- To support the diffusion of Québec's digital cultural products, an amount of \$20 mn is being provided for implementing the digital strategy for the cultural sector.

# 11. FOSTERING THE VITALITY OF MONTRÉAL, QUÉBEC CITY AND ALL THE REGIONS

## CELEBRATING THE 375TH ANNIVERSARY OF MONTRÉAL



**A GIFT OF \$125 MN IS BEING GIVEN TO THE CITY OF MONTRÉAL TO MARK, IN 2017, THE 375TH ANNIVERSARY OF ITS FOUNDING.**

This amount will enable it to carry out developmental projects that will underscore its distinctive image and boost its reputation as a tourist destination. Amounts are being provided for:

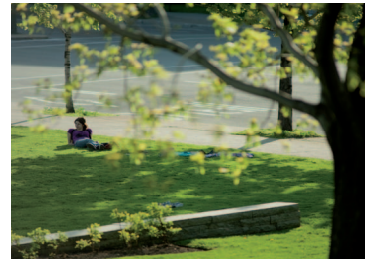
- the upgrade of the Biodôme, the Montréal Botanical Garden and the Insectarium;
- improvements to Parc Jean-Drapeau, including the construction of a boardwalk along the St. Lawrence River;
- the construction of a new pavilion at the Montréal Museum of Fine Arts for housing the exceptional art collection donated by Montréal philanthropists Michal and Renata Hornstein;
- tourist development projects at Saint Joseph's Oratory.

## LETTING LE DIAMANT DE QUÉBEC SHINE

An investment of \$30 mn will be granted for the construction of the Théâtre Le Diamant in Québec City, thus completing the cultural hub in Place d'Youville. This new theatre will have a flexible layout suited to the staging of contemporary performances from around the world.

## CREATING GREENBELTS AROUND MAJOR CENTRES

A total of \$60 mn will be invested to contribute to the creation of greenbelts with a view to developing natural and human environments and preserving biodiversity in the territories of the metropolitan communities of Montréal and Québec City.



## TAPPING THE STRENGTH OF OUR REGIONS

The government is consolidating its action for all regions of Québec with additional investments of \$164.5 mn over five years. These investments will make it possible to:

- renew the Regional Development Fund (RDF), for a total of \$300 mn over five years;
- extend the additional support for local development centres (CLDs), bringing their total funding to \$361.0 mn over five years.

## 12. AGING AT HOME

THE **GROWING OLD AT HOME** ACTION PLAN WILL BROADEN, IN EACH REGION OF QUÉBEC, THE SUPPLY OF SERVICES ADAPTED AND DESIGNED TO IMPROVE THE LIVING CONDITIONS OF SENIORS.

- THE 2012-2017 ACTION PLAN PROVIDES FOR AN INCREASE IN INVESTMENTS FOR SENIORS. THIS INCREASE WILL REACH NEARLY \$900 MN PER YEAR IN 2016-2017.

### GETTING SENIORS INVOLVED IN COMMUNITY-BASED PROJECTS

Nearly \$76 mn will be allocated to help seniors remain active longer in their community.



These investments will make it possible to:

- introduce the **Age-Friendly Québec** program, aimed at fostering the transmission and recognition of senior's knowledge and know-how;
- create 12 new **Maisons des grands-parents**, which help to bring the generations together through activities such as homework assistance and collective kitchens.

### BETTER ADAPTED HEALTH SERVICES

New investments of \$2.3 bn will be allocated to health services better adapted to the needs of seniors, including enhanced home-support services for more than 50 000 seniors.

### AFFORDABLE, SAFE AND ADAPTED HOUSING FOR SENIORS

Investments of over \$86 mn will make it possible to improve housing conditions for seniors.

### ENHANCED TAX ASSISTANCE TO HELP SENIORS REMAIN IN THEIR HOME

Two new tax credits are being introduced and two others improved to help seniors remain in their home. Tax assistance will thus be increased by \$172 mn.

- Some 222 000 seniors will be able to receive a more generous tax credit for home-support services. The tax credit will rise from \$4 680 to \$6 825 when fully implemented.
- Over 20 000 seniors will henceforth be eligible for a tax credit for the purchase of equipment to help them continue living independently at home, such as an emergency call device or a walk-in shower.
- In 2011, 55 000 natural caregivers in Québec, including 15 000 spouses, received tax assistance. The amount granted to spouses acting as informal caregivers will increase to \$1 000 as of 2016.



**OF THE NEW HOUSING UNITS ANNOUNCED UNDER THE ACCÈSLOGIS PROGRAM IN BUDGET 2012-2013, 1 250 WILL BE FOR SENIORS.**

**Finances**

**Québec**



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