



May 12, 2022

Wellbeing Budgeting:

Better health via smarter fiscal policy in Alberta

The Alberta government spends a significant amount of funds on health care. Yet, that spending does not translate into better health for Albertans. Health is strongly affected by the conditions in which we are born, grow, live, work, and age. These factors, and the public policies that shape them, are the social and ecological determinants of health. These are the factors that an all-government policy must address – and fund – if the health of all Albertans is to improve.



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SUMMARY

To support health and wellbeing for all Albertans, we propose that the Alberta government adopt a **wellbeing approach to governance including fiscal policy**. A wellbeing approach offers a coherent policy framework for the government to 1) address unsustainable spending on medical care; 2) transition to more health-promoting and stable revenue streams; and 3) demonstrate leadership in re-orienting intergovernmental dialogue around health so that it aligns with the extensive scientific evidence on social and ecological determinants of health.

We specifically recommend that the Alberta government:

1. Increase the social-to-medical spending ratio (that is, the amount spent in social policy domains for every dollar spent in health care), and adopt that ratio as a key performance indicator. The ratio should be reported annually with a goal to increase it.
2. Review the current tax system, so that revenue collection aligns with scientific evidence about social and ecological determinants of health.
3. Build a broader foundation for a wellbeing approach to fiscal policy by establishing and funding an Alberta Wellbeing Budgeting Commission. The Commission's role would be to develop whole-of-government legislation and mechanisms of accountability.

The problem

Health care spending is a large portion of Alberta's provincial budget. Alberta spends more, per capita, on health care than most other provinces and territories. According to the Canadian Institute for Health Information (CIHI), the amount spent in Alberta on health care, per person, in 2019/20 was \$5,152. This was \$800 to \$1,000 more than the amount spent per person in Quebec, Ontario, and British Columbia.¹ The differences between provinces are even bigger when it comes to older Albertans.

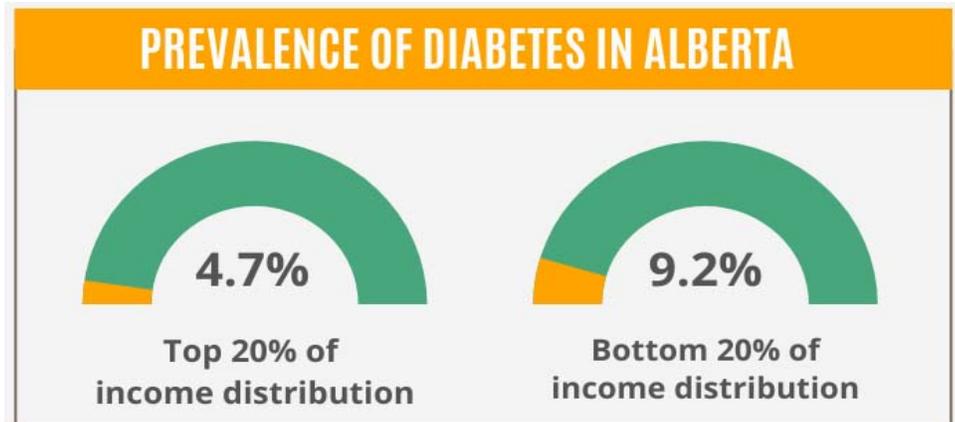
Despite this higher spending, Albertans do not have better health outcomes. According to CIHI, Alberta is worse than the national average in terms of life expectancy, avoidable deaths from preventable causes

¹ Canadian Institute for Health Information (CIHI). National Health Expenditure Trends, January 28, 2021. Ottawa: CIHI, <https://www.cihi.ca/en/national-health-expenditure-trends> (see Series F: Provincial/territorial government health

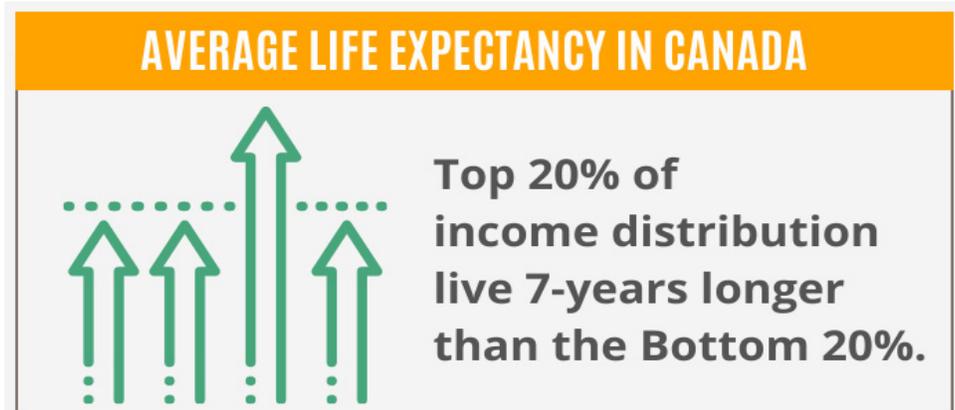
(deaths that could have been prevented through things like vaccination or injury prevention), and avoidable deaths from treatable causes (deaths that could be avoided because effective treatment exists).²

In addition to average levels of health, there are inequities in health across Canada, including Alberta.

Inequities in health are differences in health between groups that are unfair and avoidable.³ In Alberta, for instance, the prevalence of diabetes ranges from 4.7% among those in the top 20% of the income distribution, to 9.2% in the bottom 20%.



Across Canada, average life expectancy among those in the top 20% of the income distribution is almost seven years longer than among those in the bottom 20%.⁴ Some health inequities are worse in Alberta than elsewhere in Canada.⁵



² Canadian Institute for Health Information (CIHI). An In-Depth Look at the Alberta Health Care System. Explore Alberta Health Care Using Health Indicators. <https://www.cihi.ca/en/an-in-depth-look-at-the-alberta-health-care-system>

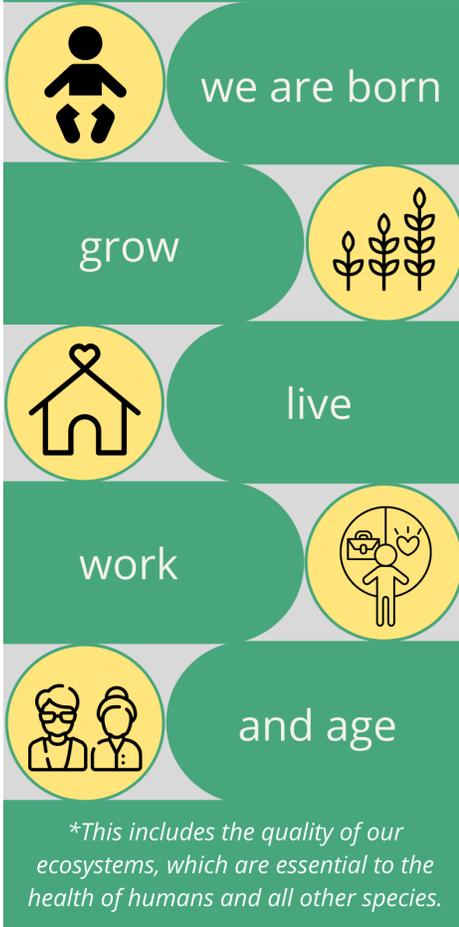
³ National Collaborating Centre for Determinants of Health (NCCDH). Let's talk: health equity. Antigonish, NS: NCCDH, St. Francis Xavier University, 2013, https://nccdh.ca/images/uploads/Lets_Talk_Health_Equity_English.pdf

⁴ Government of Canada, Public Health Infobase, Health Inequalities Data Tool. <https://health-infobase.canada.ca/health-inequalities/data-tool/index>

⁵ Trends in Income-Related Health Inequalities in Canada: Provincial Highlights Document. Ottawa: CIHI, 2015, https://www.cihi.ca/sites/default/files/allprovinces_key_messages_en_0.pdf

DETERMINANTS OF HEALTH FOR ALL ALBERTANS

Quality of the circumstances in which:



Most health problems, and their unequal distribution, are strongly affected by the conditions in which we are born, grow, live, work, and age. This is well known. These factors, and the public policies that shape them, are the **social and ecological determinants of health**.⁶

Fiscal policy in Alberta (that is, government decisions about how to raise and spend money) does not align with scientific evidence about the social and ecological determinants of health. This leads to avoidable, and expensive, health and social problems.

Fortunately, there is a way to begin to address these problems: it involves taking a **wellbeing approach to fiscal policy**. By adopting such an approach across departments and ministries, the Alberta government can support health and wellbeing for all Albertans.

The evidence

The scientific evidence is clear: the most important determinants of health for all Albertans are the quality of the circumstances in which we are born, grow, live, work, and age.⁶ This includes the quality of our ecosystems, which are essential to the health of humans and all other species.⁷

Although these social and ecological factors are very important for health, they are not part of the health care system. Instead, they are the result of government decisions across many different policy areas. These include social services, education, transportation, environmental protection, energy, labour, and

⁶ Commission on Social Determinants of Health (CSDH). Closing the gap in a generation: health equity through action on the social determinants of health. Final Report of the Commission on Social Determinants of Health. Geneva: World Health Organization, 2008, <https://www.who.int/publications/i/item/WHO-IER-CSDH-08.1>

⁷ Canadian Public Health Association (CPHA). Global change and public health: Addressing the ecological determinants of health (CPHA Discussion Paper). Ottawa: CPHA, 2015, https://www.cpha.ca/sites/default/files/assets/policy/edh-discussion_e.pdf; Health and climate change: making the link matter [editorial]. *The Lancet*, 2019, 394(10211):1780.

more.⁸ The World Health Organization Commission on Social Determinants of Health brought together a very large amount of scientific evidence and concluded that the best way to improve health for everyone is for governments to make decisions that 1) improve daily living conditions and 2) tackle the inequitable distribution of power, money, and resources (and, measure and understand the problem, and evaluate policy solutions).⁹

Promoting Albertans' health, thus, requires a coherent policy framework that crosses all government departments and ministries. A wellbeing approach presents such a framework.¹⁰ With a wellbeing approach, government decisions – including those about fiscal policy – are guided by their impact on the quality of peoples' lives and the sustainability of the planet. In other words, those decisions are guided by what is known about the social and ecological determinants of health.

The current model

A wellbeing approach is quite different from the current approach in government. Currently, government decisions are guided by blunt economic measures like Gross Domestic Product (GDP). The problem with those measures is that they omit many things that Albertans care about, like the walkability of our communities, the quality of our relationships with others, and the preservation of our natural environments.¹¹

Another problem with a focus on GDP is that it assumes – incorrectly – that everyone benefits when GDP rises. In fact, an increase in GDP creates winners and losers, including for health and wellbeing.¹² For example, government spending to support fossil fuel extraction may create some revenue. However, that

⁸ World Health Organization (WHO). *Health in all policies: Helsinki Statement. Framework for Country Action*, 2014, <https://www.who.int/healthpromotion/frameworkforcountryaction/en/>

⁹ Commission on Social Determinants of Health (CSDH). *Closing the gap in a generation: health equity through action on the social determinants of health. Final Report of the Commission on Social Determinants of Health*. Geneva: World Health Organization, 2008, <https://www.who.int/publications/i/item/WHO-IER-CSDH-08.1>

¹⁰ McLaren L. Wellbeing budgeting: a critical public health perspective. National Collaborating Centres for Healthy Public Policy, 2022 <https://ccnpps-nchpp.ca/wellbeing-budgeting-a-critical-public-health-perspective-invited-commentary/>

¹¹ Anielski M. The Alberta Well-being Budget 2021 Budget Speech: What If? The Economics of Wellbeing podcast, Episode #72, March 9, 2021.

¹² Barrington-Leigh C. What would a pan-jurisdictional wellbeing-budgeting framework look like? Briefing Note, 2020, <https://wellbeing.research.mcgill.ca/publications/Barrington-Leigh-POLICYBRIEF2020-panjurisdictional-SWB.pdf>; Dasgupta P. *The Economics of Biodiversity: The Dasgupta Review*. Headline Messages. (London: HM Treasury), 2021, <https://www.gov.uk/government/publications/final-report-the-economics-of-biodiversity-the-dasgupta-review>; Government of New Zealand, *The Treasury, Budget 2019*. <https://www.treasury.govt.nz/sites/default/files/2019-05/b19-wellbeing-budget.pdf>

revenue is not shared equally by all Albertans. In fact, it usually benefits a very small, privileged minority, and causes harms by polluting the environment on which we all depend.

In shifting towards wellbeing governance, Alberta could learn from other places including New Zealand, Wales, and Scotland. In New Zealand, for example, the Treasury recognized that “just because a country is doing well economically does not mean all of its people are”. In 2019, they tabled a wellbeing budget (and were the first country in the world to do so).¹³ The budget is guided by, and evaluated using, a Living Standards Framework which includes a number of different measures of wellbeing.

New Zealand is one example of an international shift towards a wellbeing approach to governance including fiscal policy. In 2018, the Wellbeing Economy Alliance (WEAll) was formed. WEAll is a global collaboration of organizations and individuals working towards a wellbeing economy.¹⁴ There is an opportunity for Alberta to be a leader in this international movement.

Context and opportunity

There are many reasons why Alberta should shift towards a wellbeing approach to fiscal policy. *First*, medical care spending is not sustainable. This was true before the COVID-19 pandemic.¹⁵ It has gotten worse because of it. In May, and then again in September, of 2021, Intensive Care Unit (ICU) beds in Alberta hospitals were nearly at full capacity.¹⁶ We have not yet felt the brunt of all the health care procedures that had to be postponed because of the pandemic.

According to CIHI, the three biggest categories of health care costs are hospitals, drugs, and physicians.¹⁷ These categories are therefore good contenders for efforts to contain health care spending. The United Conservative Party (UCP) government in Alberta recognized this opportunity by negotiating with physicians (the proposal was rejected by the Alberta Medical Association in March 2021). Spending on physicians amounts to approximately 10% of total government spending and one-quarter of health care spending in

¹³ Government of New Zealand, *The Treasury, Budget 2019*. <https://www.treasury.govt.nz/sites/default/files/2019-05/b19-wellbeing-budget.pdf>

¹⁴ Wellbeing Economy Alliance (WEAll). Available at: <https://wellbeingeconomy.org>

¹⁵ Emery JCH, Still D, Cottrell T. Can we avoid a sick fiscal future? The non-sustainability of health-care spending with an aging population. *The School of Public Policy, SPP Research Papers* October 2012;5(31).

¹⁶ Government of Alberta. COVID-19 Alberta statistics: Healthcare capacity. Interactive aggregate data on COVID-19 cases in Alberta. Available at: <https://www.alberta.ca/stats/covid-19-alberta-statistics.htm#healthcare-capacity> (accessed May 26 2021).

¹⁷ Canadian Institute for Health Information (CIHI). *National Health Expenditure Trends 2020* (narrative report). Ottawa: CIHI, 2021, <https://www.cihi.ca/sites/default/files/document/nhex-trends-2020-narrative-report-en.pdf>

Alberta.¹⁸ In contrast, other public sector employees are not necessarily paid more than their counterparts elsewhere in Canada.¹⁹ From the point of view of “improving daily living conditions”, those other public sector employees, including those who are lower-skilled and lower-paid, should not be the target of government spending cuts to save money.

Continuing to spend large amounts on health care comes with important trade-offs. To illustrate, if the portion of medical spending on physician remuneration had stayed at mid-1970s levels, governments across Canada would have enough money to pay for half of a high-quality national childcare program.²⁰ Spending on high-quality childcare is an excellent way to support the health and wellbeing of children, mothers, families, workers and, in fact, everyone.²¹

If the goal is better health and wellbeing for all Albertans, shifting some funds from medical to social spending would be smart fiscal policy. However, this shift *must* be embedded within a coherent policy vision that crosses all government departments and ministries.

Second, as a coherent health policy framework, a wellbeing approach must also inform revenue generation. GDP per person in Alberta is high compared to other provinces. For example, it is nearly \$15,000 higher than in British Columbia. However, Alberta collects \$1,000 less in revenue per person while spending over \$1,000 more per person. Accumulating some debt is not necessarily a big problem.²² It is a very big problem, however, when debt is accumulated because governments are underspending on social and ecological determinants of health.²³

Third, with a wellbeing approach to fiscal policy, Alberta could show leadership in reorienting intergovernmental dialogue around health. The 2021 federal budget included a Quality of Life framework.

¹⁸ Government of Alberta. Physician funding framework. <https://www.alberta.ca/physician-funding-framework.aspx>

¹⁹ Ascah B, Harrison T, Mueller R. Cutting through the blue ribbon: a balanced look at Alberta’s finance. Edmonton: Parkland Institute, September 2019, https://www.parklandinstitute.ca/cutting_through_the_blue_ribbon. See also Mueller RE. Public and private wages: How does Alberta compare to the “Big 3” provinces (Chapter 15). In KJ McKenzie & RL Mansell (Eds), *Alberta’s Economic and Fiscal Future*. Calgary: The School of Public Policy, 2021.

²⁰ Kershaw P. A “health in all policies” review of Canadian public finance. *Can J Public Health* 2020;111:8-20.

²¹ Stanford J. The role of early learning and child care in rebuilding Canada’s economy after COVID-19. Centre for Future Work, November 2020, <https://centreforfuturework.ca/wp-content/uploads/2020/11/ELCC-Report-Formatted-FINAL-FINAL.pdf>

²² Himelfarb A. Don’t panic: debt can build a better world. Alberta Views, December 1, 2020, <https://albertaviews.ca/dont-panic/>

²³ Ascah B et al. Cutting through the blue ribbon ... https://www.parklandinstitute.ca/cutting_through_the_blue_ribbon

That framework could provide a foundation for wellbeing budgeting nationally.²⁴ Alberta could be a leader in advancing such an initiative. It could serve as a role model for other provinces and territories.

Currently, intergovernmental dialogue around health is almost entirely focused on *health care*, through the Canada Health Transfer and the Canada Health Act. Leadership from Alberta could widen the scope of those negotiations to be more about *health*. For example, negotiations could be expanded to include new federal investments in housing, childcare, and a just transition, which are social and ecological determinants of health.²⁵

Recommendations

Implementing a wellbeing approach to governance including fiscal policy in Alberta would be a significant change and undertaking (although there are some important precedents).²⁶ We, therefore, identify the following concrete steps that can be taken immediately towards that broader vision.

Step one

Re-align government spending with scientific evidence about the social and ecological determinants of health, the Alberta government should revisit the relative emphasis placed on medical spending compared with other policy areas. Specifically, we recommend **increasing the social-to-medical spending ratio – that is, the amount spent in social policy domains, for every dollar spent in health care**. This can be done by slowing the increase in health care spending and allowing social policy spending to catch up.

This recommendation is based on scientific evidence. Research has shown that, across Canadian provinces over a 30-year period, a small (1-cent) increase in social spending per dollar spent on health care was

²⁴ Government of Canada. Measuring what matters: toward a quality of life strategy for Canada. Government of Canada: Department of Finance Canada, April 19, 2021, <https://www.canada.ca/en/department-finance/services/publications/measuring-what-matters-toward-quality-life-strategy-canada.html>; McLaren L. A quality of life strategy for Canada could be life changing. *Think Upstream* blog, May 14, 2021, <https://www.thinkupstream.ca/post/a-quality-of-life-strategy-for-canada-could-be-life-changing>

²⁵ Government of Canada. Budget 2021: A recovery plan for jobs, growth, and resilience. Ottawa: Government of Canada, 2021, <https://www.budget.gc.ca/2021/home-accueil-en.html>

²⁶ Alberta Alternative Budget: A New Era, June 2019. <https://www.progressive-economics.ca/wp-content/uploads/2019/06/Alberta-Alternative-Budget-2019.pdf> ; Anielski M. The Alberta Well-being Budget 2021 Budget Speech: What If? The Economics of Wellbeing podcast, Episode #72, March 9, 2021.

BETTER HEALTH VIA SMARTER FISCAL POLICY

associated with better health outcomes at the population level (that is, a decrease in potentially avoidable mortality and an increase in life expectancy).²⁷

We know that increasing the social-to-medical spending ratio is possible because it has been done. For

Schedule 25: Expense by Function^a

(millions of dollars)

	Health	Education	Social Services	Agriculture, Resource Management and Economic Development	Protection of Persons and Property (includes unallocated disaster assistance)	Transportation, Communications and Utilities	Regional Planning and Development	Environment	Recreation and Culture	Housing	General Government (includes pension provisions)	Debt Servicing Costs	Total 2021-22 Expense
Legislative Assembly	-	-	15	-	-	-	-	-	-	-	115	-	130
Advanced Education	-	5,806	-	-	-	-	-	-	-	-	(30)	-	5,776
Agriculture and Forestry	-	-	-	845	104	-	-	-	-	-	-	-	949
Children's Services	-	-	1,717	-	-	-	-	-	-	-	-	-	1,717
Community and Social Services	-	69	3,817	-	-	-	-	-	-	-	-	-	3,886
Culture, Multiculturalism and Status of Women	-	-	-	30	-	-	-	-	200	-	-	-	230
Education	-	8,816	-	-	-	-	-	-	-	-	(97)	35	8,754
Energy	-	-	-	1,857	-	32	-	106	-	-	22	-	2,017
Environment and Parks	-	-	-	140	-	-	-	383	125	-	-	-	649
Executive Council	-	-	-	-	-	-	-	-	-	-	18	-	18
Health	23,009	-	(5)	-	-	-	-	-	-	-	-	-	23,004
Indigenous Relations	-	-	-	8	-	-	209	-	-	-	-	-	217
Infrastructure	4	2	-	-	2	2	-	51	-	1	529	-	592
Jobs, Economy and Innovation	48	-	-	390	-	-	-	-	-	-	-	-	438
Justice and Solicitor General	-	-	130	23	1,198	-	-	-	-	-	-	-	1,352
Labour and Immigration	2	167	-	75	87	-	-	-	-	-	-	-	330
Municipal Affairs	33	-	-	-	105	-	1,556	-	77	-	30	-	1,801
Seniors and Housing	-	-	546	-	-	-	-	-	-	221	-	-	768
Service Alberta	-	-	-	-	86	-	-	-	-	-	472	-	558
Transportation	-	-	-	-	45	2,022	-	2	-	-	-	103	2,172
Treasury Board and Finance	11	8	27	52	53	-	-	5	2	-	1,275	2,626	4,060
Contingency (voted in TB&F)	1,250	-	-	500	750	-	-	-	-	-	-	-	2,500
Total 2021-22 Expense	24,357	14,868	6,248	3,920	2,430	2,056	1,765	547	404	223	2,336	2,764	61,918

^a Total expense includes a provision of \$2,500 million for contingency and disaster assistance, and contingencies for COVID-19 and the Recovery Plan (Treasury Board and Finance).

example, social spending in Alberta in 2021 (measured as the amount spent on education and social services – see chart above) was expected to be 87% of medical spending. This is down from 94% in the years 2017-2019.

We also recommend **adopting the social-to-medical spending ratio as a key performance indicator**. The Alberta government should report this ratio yearly and aim to increase it over time.

²⁷ Dutton DJ, Forest P-G, Kneebone RD, Zwicker JD. Effect of provincial spending on social services and health care on health outcomes in Canada: an observational longitudinal study. *CMAJ* 2018;190(3):E66-E71.

Step two

The Alberta government should **undertake a comprehensive review of the tax system, with the goal of ensuring that revenue generation activities are consistent with scientific evidence about the social and ecological determinants of health.**

Alberta must begin to shift away from its historical dependence on revenue from oil and gas. By relying on that revenue source, Alberta is delaying an inevitable transition away from fossil fuels and continuing to harm our ecosystems, on which all life depends. In other words, the government is undermining rather than strengthening the ecological determinants of health.²⁸

Revenue from oil and gas is volatile.²⁹ During economic downturns, this volatility often leads to spending cuts on programs and policies that Albertans need to be well. In other words, by relying on volatile revenue from oil and gas, the government is weakening, rather than strengthening, social determinants of health.

Fair and progressive tax policies are essential to the goal of health and wellbeing for all Albertans. Such policies support a strong and sustainable economy. They reduce inequities in income, wealth, and thus power, aspects that are well known contributors to a healthy society.³⁰ Finally, they allow for the resourcing of consistent, high-quality public services, on which everyone depends.³¹

In light of the challenging fiscal circumstances imposed by the COVID-19 pandemic, now is the time to comprehensively review our tax system. The review should consider:

- Implementing a provincial sales tax, which could be harmonized with the federal GST;³²

²⁸ Mertins-Kirkwood H. Canada needs an ambitious, inclusive Just Transition Act. *Canada's National Observer*, April 1, 2021, <https://www.nationalobserver.com/2021/04/01/opinion/canada-needs-ambitious-inclusive-just-transition-act>

²⁹ Blue Ribbon Panel on Alberta's Finances (Janice MacKinnon), 2019, <https://open.alberta.ca/dataset/081ba74d-95c8-43ab-9097-cef17a9fb59c/resource/257f040a-2645-49e7-b40b-462e4b5c059c/download/blue-ribbon-panel-report.pdf>;

³⁰ Pickett KE, Wilkinson RG. Income inequality and health: a causal review. *Soc Sci Med* 2015;128:316-326.

³¹ Commission on Social Determinants of Health (CSDH). Closing the gap in a generation: health equity through action on the social determinants of health. Final Report of the Commission on Social Determinants of Health. Geneva: World Health Organization, 2008, <https://www.who.int/publications/i/item/WHO-IER-CSDH-08.1>; Canadians for Tax Fairness. Our History. <https://www.taxfairness.ca/en/page/our-history>

³² A provincial sales tax would provide a stable source of revenue that increases with consumption. If harmonized with the federal GST it would reduce administrative costs and compliance issues. See Ascah B et al., Cutting through the blue ribbon ... https://www.parklandinstitute.ca/cutting_through_the_blue_ribbon See also Crisan D & McKenzie KJ, Revenue options to close the fiscal gap in Alberta: pick your poison (Chapter 18). In KJ McKenzie & RL Mansell (Eds), *Alberta's Economic and Fiscal Future*. Calgary: The School of Public Policy, 2021.

- Improving the progressivity of the income tax system by increasing the marginal tax rate for high income earners and increasing tax on dividends and capital gains (e.g., by increasing the inclusion rate);³³
- Implementing a provincial consumer carbon tax with rebates for lower- and middle- income earners;³⁴ and
- Reinstating corporate income tax rates that were in place prior to the reduction in 2019.³⁵

These options, which should be considered collectively (e.g., a provincial sales tax or carbon tax should not be used to lower personal or corporate income taxes), would provide stable revenue (estimated at \$11 billion) for Alberta. They would also ensure that Alberta remains economically competitive with other jurisdictions such as British Columbia and Ontario.³⁶

³³ This would help to reduce income and wealth inequality and in particular the strong trend towards concentration of income and wealth at the top of the distributions (see Heisz A. Trends in income inequality in Canada and elsewhere. In Green DA, Riddell WC, St-Hilaire F, Income inequality: the Canadian story, IRPP 2016, <https://irpp.org/research/income-inequality-the-canadian-story/> and McKenzie K. The taxation of capital income in Canada Part 1: Taxes on dividends and capital gains, Finances of the Nation, November 4, 2020, <https://financesofthenation.ca/2020/11/04/the-taxation-of-capital-income-in-canada-part-i-taxes-on-dividends-and-capital-gains/>). While some worry about “behavioural responses” such as tax avoidance and evasion, it is important to note that these are not inevitable and can be reduced through sound policy design (see Hemingway A. Wealth tax would raise far more money than previously thought. Policynote, March 11, 2021, <https://www.policynote.ca/tax-the-rich/>).

³⁴ Health implications of a carbon tax are multiple, and include the health benefits of reducing greenhouse gas emissions and climate change (see The Lancet Countdown on health and climate change, <https://www.thelancet.com/countdown-health-climate>) and reducing local air pollution (see Government of Canada, Health impacts of air pollution in Canada: Estimates of morbidity and premature mortality outcomes – 2021 report, <https://www.canada.ca/en/health-canada/services/publications/healthy-living/2021-health-effects-indoor-air-pollution.html>).

³⁵ Although corporations control almost half of Canadian assets and two-thirds of Canadian economic activity, they contribute less than 20% of federal tax revenue. A large majority of Canadians agree that this is simply unfair and should be redressed. (see Canadians for Tax Fairness, 2021 federal election tax facts, https://www.taxfairness.ca/sites/default/files/pdf/factsheet_election_2021_-_make_corporations_pay_their_fair_share.pdf). A thoughtful approach is needed to ensure that the burden of increased corporate tax does not fall to workers in the form of lower wages, nor to consumers in a regressive manner. Ideas include a tax on economic rent (i.e., profits earned in excess of those arising from what would be considered a ‘normal’ rate of return on capital; see McKenzie K, The taxation of capital income in Canada Part II: the corporate income tax. Finances of the Nation, November 19, 2020, <https://financesofthenation.ca/2020/11/19/the-taxation-of-capital-income-in-canada-part-ii-the-corporate-income-tax/>) or excess profits; a financial activities tax that applies to finance and insurance industries that have benefited disproportionately from tax cuts and preferences and have remained profitable during the pandemic; and a corporate income tax coupled with legislation around fair and livable wages (see Sanger T. Platform for tax fairness 2021, Canadians for Tax Fairness, <https://www.taxfairness.ca/en/news/platform-tax-fairness-2021>).

³⁶ Aschah B et al. Cutting through the blue ribbon ... https://www.parklandinstitute.ca/cutting_through_the_blue_ribbon

Step three

Build foundations for a broader wellbeing budgeting framework, the Alberta government should commit to this goal by **establishing an Alberta Wellbeing Budgeting Commission**.

The Commission must be adequately resourced and led by experts in social, economic, and ecological determinants of health. It should be tasked with developing an **Alberta wellbeing governance framework**, which includes, but is broader than, the recommendations noted above. Drawing from existing practice, it should develop recommendations for legislation, implementation, and accountability to ensure the sustained success of this whole-of-government vision of health policy.³⁷

Authors

Lindsay McLaren, PhD MA BA

Professor

Department of Community Health Sciences, O'Brien Institute

University of Calgary

Temí Famuyide, MSc BSc

PhD student

Department of Community Health Sciences

University of Calgary

Paul Kershaw, PhD

Professor

School of Population and Public Health

University of British Columbia

³⁷ Well-being of Future Generations (Wales) Act 2015, Future Generations Commissioner for Wales, <https://www.futuregenerations.wales/about-us/future-generations-act/>

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The [Health Horizons Policy Briefs Series](#) is a collaboration between the University of Calgary's O'Brien Institute for Public Health and the School of Public Policy. It aims to provide focused context and options for a province and nation recovering from the COVID-19 pandemic. Experts in their respective fields,

working with an experienced editorial board, have developed timely briefs addressing key issues in health and healthcare policy at the local, regional and federal levels. Additional expert briefs cover topics ranging from access to care and specialist payment models, to the health of Indigenous communities and equity for racialized patients. They lay out a roadmap for how Calgary, Alberta, and Canada can rebuild stronger.

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O'Brien Institute for Public Health
University of Calgary Teaching, Research and Wellness Building
3280 Hospital Drive NW
Calgary, Alberta T2N 4Z6
Email: iph@ucalgary.ca

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The School of Public Policy
University of Calgary, Downtown Campus
906 8th Avenue S.W., 5th Floor
Calgary, Alberta T2P 1H9
Phone: 403 210 3802

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Media Inquiries and Information

For media inquiries, please contact Morten Paulsen at 403-220-2540, or Pablo Fernandez at 403-836-4232. Policyschool.ca, and obrieniph.ucalgary.ca contain information about events, publications, and staff.

Development

For information about contributing to the O'Brien Institute for Public Health, please contact Sharon DeBoer-Fyie by telephone at 403-852-6638 or by email at sharon.deboerfyie@ucalgary.ca.

For information about contributing to The School of Public Policy, please contact Catherine Scheers by telephone at 403-210-6213 or by e-mail at catherine.scheers@ucalgary.ca.

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