

# Achieving Equity

A brief to the  
Personal Income Tax  
Review Committee  
by the  
Saskatchewan  
Federation of Labour

October, 1999

**Working people and taxes**

**We would first like to express our thanks to the Personal Income Tax Review Committee for agreeing to meet with us and hear our presentation.**

**The Saskatchewan Federation of Labour represents over 80,000 trade unionists in some three dozen affiliated unions and labour centrals. In addition to our own members the Federation has for more than four decades assumed the responsibility of representing all working people in the province whether they are unionized or not.**

**Working people and their organizations have a particular interest in the deliberations of the Review Committee. Wage earners are by far the largest group of taxpayers in the province. The Committee, the Finance Department and the provincial government as a whole should employ only the most reverential tone and language when speaking of working people, because they are the foundation, the bedrock, the heart and soul of the taxation system.**

**Wage earners pay their taxes; they pay them on time, and they pay them in amounts that should embarrass and shame certain other segments of the population that have a far greater capacity to contribute to the provincial treasury, but choose instead to avoid, evade or defer paying their taxes.**

### **The Review in context**

**The labour movement noted with interest the announcement by the finance minister in his budget address of last March, that “over the next twelve months, we will consult with Saskatchewan people on the design of a new system of income tax for Saskatchewan.” This sounded to us like a very thorough and fundamental re-evaluation of the government’s most important**

revenue source. It is in that context that we make the recommendations contained in this brief.

Our strong preference would have been for a broader review – an examination of all provincial taxes including the corporate income tax, corporate capital tax, sales and fuel taxes, as well as the mineral tax and royalties on renewable and non-renewable resources. Since these other sources of revenue relate, at least indirectly, to the Review Committee’s jurisdiction, we will later, briefly comment on these taxes and offer some recommendations.

The labour movement would also have preferred a more extensive preparation for this review. For example, the provincial Department of Finance should have produced some working papers to better acquaint the public with the important issues related to income tax. In order to have an informed discussion of this complex subject, we would have been well served with some basic information about who pays what at the present time, what are the practical implications of a tax cut, what are the real cost of tax breaks and loopholes, and so on.

This preliminary work was not done and in our view it probably reduced and hampered participation.

The SFL would encourage the Review Committee to fulfill its mandate by composing a progressive report aimed at achieving the greatest benefit for the greatest number of Saskatchewan citizens. And while the Committee is engaged in its deliberations we would ask you to be ever mindful that the

**taxation system not only affects taxpayers, but also the recipients of the services provided by programs funded out of tax dollars. In many cases these recipients are the most humble and desperate of our fellow citizens. They need a tax system that works for them just as much as or more than taxpayers do.**

### **The end of a trend**

**There was a time when those people in our society, who were in genuine need, could look to the provincial or federal treasuries for real, practical help.**

**From the end of the Second World War through the 1970s there was a priority attached to collecting sufficient tax revenue to seriously address the needs of a broad range of citizens in our society.**

**Resettlement of returned soldiers, pre-paid public hospital insurance, social assistance benefits, housing the “baby boom”, better old age pensions, Medicare, occupational health and safety programs, daycare, improvements to Workers’ Compensation, the Children’s Dental Plan and a hundred other advances were made between 1945 and 1980.**

**During that same period workers’ wages doubled, even after adjustments are made for inflation.**

**The gap between rich and poor was being eroded.**

**There was a trend toward a more egalitarian society, driven by government programs, and the vast majority of those initiatives operated on tax dollars.**

**Then some twenty years ago that trend stalled and a strong current developed in the other direction.**

**Elections in Britain, the U.S., Canada and Saskatchewan brought into office administrations that were sworn enemies of progressive, proficient tax systems.**

**Taxes on wealth and the wealthy were substantially reduced or removed. Resource extraction companies and manufacturers had their taxes slashed to a mere fraction of what they had been, or eliminated all together.**

**Since 1980 real wages have been stagnant for blue and white collar wage earners in both the public and private sectors.**

**As certain taxes were cut, deficits grew, and governments found the debt issue to be a convenient reason to hold public service and crown corporation wages and benefits down – in some cases below the rate of increase in the cost of living. Public service staff numbers were also reduced by layoffs or firings.**

**Private sector employers eagerly followed suit in the treatment of their employees.**

**Social safety net program spending also suffered.**

**For the last two decades too many governments – including the one that resides in our own legislature – have adopted economic and taxation policies that have contributed to making our society a less equal, less hospitable place.**

**Lightening the tax load on corporations, rich individuals, financiers and investors has left social safety net programs underfunded and this has contributed to the growing gap between the wealthy and the rest of us.**

**Our tax system has been maneuvered into the same ideological encampment as supply side economists, trickle down theorists and chamber of commerce lobbyists. This is the philosophical grouping which professes to believe that our economic and social wellbeing is driven exclusively by private investment, and that income inequality is to be encouraged and celebrated.**

**Our tax system no longer functions as a leveling force, appropriating a reasonable part of the provincial income and re-apportioning it in a more equitable way.**

**In the opinion of the labour movement this development has been a most unfortunate one, and something that should be corrected as soon as possible.**

**Tax laws and the revenue that flows from them must be retrieved and reassigned to a more noble objective than the concentration of wealth.**

**Taxes do good things**

**A taxation system is an indispensable part of any modern society.**

**Taxes finance a vast array of vital government services from prenatal clinics to prescription drugs for seniors, the police and court systems, the training of teachers, nurses and doctors and aids for independent living for disabled people.**

**Taxes permit the building of colleges and universities, the creation of parks, the staffing of hospitals, museums and schools, the operation of animal shelters, the control of pollution and the work of food inspectors, fire fighters and search and rescue crews.**

**The revenue obtained from taxes is used to make our society a safer, more decent and livable place.**

**Taxation also can, and should, be used to even out the inequalities that inevitably result from a free enterprise market economy.**

**A tax regime can also be used as an economic lever to influence the behavior of workers, corporations, consumers, investors and average citizens. This is one of the most powerful economic tools a government has in fighting inflation, shortening a recession and so on.**

Are taxes too high ?

**The Review Committee has already heard from some quarters that tax rates are far too high – particularly on high income earners - and that this renders us uncompetitive with other jurisdictions and is a discouragement to economic growth and stifles productivity.**

**The experience at the national level however, is to the contrary. In the past half century, reductions in the top marginal income tax rate have been followed by lower rates of economic growth, not higher.**

**After World War II and into the early 1950s, the top marginal tax rate was in excess of 90 per cent, but real gross domestic product was increasing at a rate of 6.2 per cent.**

**In the later 1950s and 60s, the top marginal tax rate was in excess of 80%, and the average annual growth was 5.1 per cent.**

**Between 1972 and 1981, the top marginal tax rate was reduced to just under 60%, while growth fell to 4.2 per cent.**

**After 1981, the top marginal rate was around 50% and growth has averaged just 2.4%.**

**What's more, our national taxation rates stack up quite favourably when compared with those of other similar countries.**

**Figures from the Organization of Economic Co-operation and Development for the 29 most industrialized countries show that in 1996 Canada was below the OECD average in terms of total revenues from all tax sources as a percentage of GDP. We ranked 18<sup>th</sup> overall.**

**Canadian overall taxation levels compare very favourably with France, Germany, Italy, Sweden, Britain and even the U.S.**

**Despite what some business lobbyists and politicians say, we are not struggling under an oppressive tax burden in Canada.**

**An obvious shortcoming demonstrated by the OECD data is Canada's regressive income tax structure. Our highest tax rate is equivalent to the average in the European Union and slightly higher than the OECD average. Our lowest tax rate is much higher than either the EU or OECD average.**

**There is no persuasive argument for maintaining the current structure at the top end of our income tax brackets. At the present time anyone with taxable income of \$59,180 and above will pay the highest tax rate of 29 per cent. This means someone with taxable earnings of \$59,200 must pay tax at the same rate as a person earning \$800,000 or \$2,000,000. Very high income earners are clearly reaping a huge windfall in our current income tax scheme.**

**Surely the best paid people, with \$100,000 or more of taxable income, could be taxed at a higher marginal rate than a person with a more normal income of under \$59,200.**

**Clearly Canadian income tax brackets and rates need to be overhauled to bring them into line with the more progressive systems in other industrialized countries. It's also clear that a cut in the personal income tax rate applied to high income earners can not be justified. These two points are of particular importance if Saskatchewan continues to base its income tax system on the national tax brackets and rates.**

**Since the Saskatchewan income tax is, at present, based on the federal brackets and rates, we have the same unfairness in our provincial system.**

**For many years the Saskatchewan budget speech has contained a province-by-province comparison of taxation levels.**

**The 1999-2000 budget booklet is no exception. There are columns of figures comparing a single person earning \$25,000 annually and similar charts for families of four earning \$50,000 and \$75,000.**

**The comparisons reveal a slightly higher personal income tax in Saskatchewan, in relation to the average in the other provinces. But, we have a lower sales tax, car insurance premiums and certain utility charges. We also have no health insurance premiums. Overall, Saskatchewan stacks up extremely well when compared to the other provinces.**

**For low and middle income families and individuals Saskatchewan is about the best place in the country to live, so far as the “tax burden” is concerned.**

**We should not cut income taxes if we have to increase other less progressive revenue options, such as the sales tax or user fees, to make up for it.**

### **Tax brackets**

**In June 1987 federal Finance Minister Michael Wilson unveiled a White Paper on Tax Reform, which proposed five objectives: fairness, competitiveness, simplicity, consistency and reliability. When the federal government moved to enact the proposals the following year, the legislation**

fell well short of the objectives. In the case of personal income tax structure and rates the changes were extensive but not impressive.

The lowest income tax rate almost tripled, from 6% to 17%, while the highest tax rate was cut by five percentage points, from 34% to 29%! Ten tax brackets were reduced to three, and the range between the lowest and highest rate of tax shrank from a difference of 28 percentage points to 12.

The Mulroney administration clearly didn't achieve fairness in its 1988 tax reform measures. The 1988 changes to personal income tax brackets and rates are set out below -

**Marginal Tax Rates Before and After 1988 Federal "Tax Reform"**

<u>Before Reform</u>		<u>After Reform</u>	
Taxable Income	Rate	Taxable Income	Rate
\$1,318 or less	6%		
\$1,319 to 2,638	16%	up to \$27,500	17%
\$2,639 to 5,278	17%		
\$5,279 to 7,917	18%	\$27,501 to	
\$7,918 to 13,196	19%	55,000	26%
\$13,197 to 18,475	20%		
\$18,476 to 23,754	23%	\$55,001 and	
\$23,755 to 36,951	25%	over	29%
\$36,952 to 63,346	30%		
\$63,347 and over	34%		

**(for the present tax year the federal brackets have shifted to: \$0 to 29,590 – 17%, \$29,590 to 59,180 – 26%, \$59,180 and over – 29%)**

**Progressivity suffered in the 1988 changes, and high income earners were the big beneficiaries.**

**Historically Saskatchewan's personal income tax rate has been about 50 per cent of the federal rate (48% for the 1999 tax year). Our personal income tax is piggybacked on the federal brackets and the corresponding rates.**

**Saskatchewan has added a high income surtax and a low income deduction to the three federal tax brackets, so that it could be said we have, in effect, five rates of taxation provincially.**

**In our view there is not nearly enough progressivity in the personal income tax rates. The province should do what is necessary to achieve a more progressive tax system. It may be that this aim can only be accomplished by de-linking from the federal income tax, in which case it would be worth it to set our own more progressive tax brackets and rates.**

#### **Flat tax**

**Just before we leave the discussion of tax brackets and tax rates, we would like to put our position on record on the single flat rate income tax.**

**As the Committee will know the province of Alberta has announced its intention to introduce a single rate, 11 per cent flat tax on all incomes early in the new century.**

**The labour movement is very strongly opposed to any such plan or any move in that direction.**

**To tax a part-time retail store clerk at the same rate as an oil company CEO is not only pre-Keynesian it is pre-Cambrian!**

**It is simply unethical to take the same portion of a \$20,000 a year clerk's wage and a CEO's \$1.2 million salary, and call it fair. Fairness must include the relative ability to pay.**

**We need more tax brackets, not fewer, and more progressivity in tax rates, not less.**

System already flat

**A study done by three professors at Carleton University (Gillespie, Vermaeten and Vermaeten) has found that Canada's present tax system is not very progressive at all.**

**In fact, when income, sales, property, payroll and other taxes are taken into account, the richest Canadians are being taxed only slightly more than the poorest – and less than middle-income earners.**

**The study, portions of which were published by the Canadian Centre for Policy Alternatives, found that people earning less than \$10,000 annually paid 30.1 per cent of it in taxes. Those earning between \$40,000 and \$50,000 paid 34.1 per cent, and Canadians earning between \$100,000 and \$150,000 paid just 32.6 per cent in all forms of taxes.**

**The Carelton study identified some of the means by which high income earners keep their taxes down. These loopholes include the tax-free benefit on capital gains from selling a home, tax free pension and RRSP contributions, and untaxed gifts and inheritances.**

**Meanwhile, low income and working Canadians are hit with a number of unavoidable and unprogressive taxes including property taxes, sales taxes and payroll taxes such as U.I. and CPP contributions.**

**The fact is, the rich, who can afford to shoulder a bigger share of the tax burden, are getting off lightly.**

**A means of remedying this imbalance between ability to pay and actual amount of tax paid is to consider some form of tax on wealth. We would strongly support an annual tax on a person's net worth above a certain amount, for example a 1 per cent levy on net worth over \$100,000.**

**A decent level of tax applied to capital gains is another revenue source that should be tapped. Capital gains are any profit derived from selling property, stock or other assets. Prior to 1971 capital gains were not taxed at all, but in that year the federal government did make half of the capital gain taxable,**

**later raising this to 75%. In the 1980s a half million dollar lifetime exemption was implemented, and it remains in place for farmers and the owners of small business shares.**

**These special deals for people cashing in capital gains are nothing but a giveaway to those who need it least. Capital gains should be taxed at the same rate as other earnings and no part of the gain should be excluded from taxation.**

**Our research indicates that of the western industrialized nations only Canada and Australia have no inheritance tax or what some call succession duties or estate tax.**

**For three quarters of a century Canada collected an inheritance tax, but in 1969 turned the responsibility over to the provinces. Shortly thereafter Alberta eliminated the tax, and other provinces, fearing a migration of capital soon followed suit.**

**We believe there should be a tax applied to the proceeds of an inheritance, but because of the experience of the early 1970s that tax should be levied nationally.**

#### **De-linking**

**Another subject we would like to raise is the issue of de-linking our provincial taxation infrastructure from its federal counterpart.**

**This is a move that should not be undertaken on a whim. There are good sound economic reasons for having the provincial income tax integrated with the national system.**

**If the federal government determines that for the good of the whole country the national economy needs stimulating in order to create jobs, or restrained to slow increases in the cost of living, a tax measure can be implemented which changes not only the amount of federal income tax collected but also automatically adjusts the provincial tax at the same time. The effect of the economic remedy is thus intensified and more likely to be successful.**

**In our opinion Saskatchewan should only consider de-linking from the national income tax scheme if there is no prospect of obtaining a more progressive personal income tax rate structure out of Ottawa.**

#### **Thresholds**

**We would urge the Review Committee to give some very serious thought to recommending a change in the thresholds at which some taxes, credits and deductions apply.**

**For instance, according to our calculations, an individual wage earner with no dependents would be entitled to approximately \$7,400 in standard reductions and tax credits.**

**That would include the basic personal deduction (now a tax credit), which has been raised slightly for the current tax year to \$6,793.50 and the other**

**employment related non-refundable tax credits equal to U.I. and CPP premiums.**

**The labour movement believes this relatively low figure should be increased, and with it the threshold at which income tax begins to apply. We note that the federal tax form now includes a provision for those with very low earnings to increase their basic personal deduction. This is a particularly good innovation that should be expanded in future budgets.**

**Our calculations also indicate that the Saskatchewan high income surtax begins to apply to a single person at approximately \$41,500 of income. For a person with one dependent the figure is \$44,750 and for a single parent with two dependent children the threshold is \$47,750.**

**We believe there should be some consideration of the fact that these are not large incomes by current standards, and perhaps the point at which the high income surtax takes effect should be adjusted.**

**We also would urge the Review Committee to recommend more generous amounts in the Saskatchewan Tax Reduction section of the tax form. The sales tax reduction for low income earners should be larger, as should the reductions for spouses, equivalent to spouses, children and seniors.**

**Another issue that could be mentioned here is the indexing of the income tax brackets. The labour movement has no strong feelings one way or the other on indexing. If government chooses to tie the tax brackets to increases in the**

**cost of living rather than periodically adjusting them with amendments to the regulations or statute, we would not object.**

#### **Exemptions deductions and credits**

**There needs to be some serious thought given to how various “tax expenditures” are delivered.**

**Exemptions are one way to reduce a person’s income tax, by lessening the amount of income that is subject to tax. But because there is at least a modestly graduated set of tax rates as incomes go up, high earners receive a larger benefit than other people.**

**Very low income people, with no taxable income, receive no benefit at all from an exemption.**

**Clearly there are better means of extending tax expenditures to citizens than by way of exemptions.**

**Deductions are similar, in that they permit a taxpayer to subtract an allowable expense from taxable income. The RRSP deduction is a typical example.**

**Again deductions extend a larger benefit to the higher paid people whose taxable incomes are higher.**

**Exemptions and deductions are generally well thought of by taxpayers who fill out their own tax forms because they do reduce the income tax payable, but they are in fact one of the least equitable elements of the tax form.**

**A far better means of delivering tax expenditures to citizens is by way of tax credits, which permits an individual to reduce their tax payable, by the exact amount of the credit. A taxpayer's income level does not affect the tax credit. Everyone who pays tax, benefits by the same dollar amount.**

**Tax credits have been around for a number of years for people who make contributions to political parties or receive dividend income. More recently contributions to Canada Pension Plan and Unemployment Insurance have been transformed into tax credits. This is a positive step, and one we certainly support.**

**Tax credits give a higher proportional reduction in taxes to low income tax payers, and are therefore preferable to deductions and exemptions.**

**But tax credits are of no value to people with incomes so low they have no tax payable.**

**To be of any assistance to very low income earners tax credits must be made "refundable". A refundable tax credit provides low income people with an amount equal to what they would have saved in taxes if they had taxable income.**

**A further innovation is to make refundable tax credits “diminishing”, which allows the maximum benefit to flow to people with incomes below a designated level. The amount of the diminishing tax credit is reduced in stages for higher income earners until it is worth zero.**

**Of the various means of reducing the income tax that middle and low income people pay, we have a strong preference for diminishing refundable tax credits. They are fairer and often more effective than deductions or exemptions.**

#### **The tax mix**

**The proportion of revenue collected by each different kind of tax is often referred to as the “tax mix”.**

**The tax mix has shifted significantly since the 1960s towards the personal income tax. The government of Saskatchewan in the 1999 – 2000 tax year will get over \$1.36 billion - almost one quarter of its revenue - from income tax on individuals.**

**If you exclude transfers for Ottawa (a substantial part of which is income tax money too) over 30 per cent of the revenue side of our provincial budget is made up from income tax on individuals.**

**Personal income tax raises more than twice what the next largest revenue source – sales tax – brings in. And personal income tax generates well over three times what corporations pay.**

**Taxes on fuel, tobacco, oil, potash, natural gas and other resources are small players compared to the income tax.**

**It's the view of the labour movement that there should be a reversal of the trend of loading ever higher taxes on individuals with average or lower incomes.**

**In 1995, in the midst of program cuts and reductions in the public sector workforce, the Saskatchewan Government Employees Union undertook a research project. SGEU obtained Statistics Canada data on corporate income taxes, which revealed that nearly 4,000 profitable corporations in Saskatchewan – one in three! – paid no income tax. This despite the fact that they had combined profits of \$565.6 million.**

**We have no reason to believe that this situation has changed. Clearly private companies could and should pay more in taxes, which would reduce the burden on the rest of us.**

**In the 1970s the Blakeney government substantially increased the royalties and taxes on corporations extracting and selling our natural resources. Hundreds of million of dollars was generated with these higher tax and royalty rates.**

**In the early and mid-1980s there was a return to low rates of taxation on resource companies, and regrettably the rates have remained low since.**

Below is a chart setting out the two tax regimes and the yield they produced for crude oil, a typical natural resource –

**Oil Production and Royalties collected in Saskatchewan 1981 - 1989**

<b>Year</b>	<b>Value of Oil Production (,000s)</b>	<b>Oil Royalties charged (,000s)</b>	<b>Royalties as a percentage of oil sales</b>
1989	\$1,170,000	\$254,251	21.7 %
1988	\$1,044,200	\$187,862	18.0 %
1987	\$1,514,700	\$347,261	22.9 %
1986	\$1,173,900	\$212,926	18.1 %
1985	\$2,252,100	\$673,937	29.9 %
1984	\$1,867,800	\$740,357	39.6 %
1983	\$1,650,800	\$684,534	41.5 %
1982	\$1,189,400	\$700,282	58.9 %
1981	\$821,000	\$532,712	64.9 %

**In 1981-82 oil royalties accounted for 20.0 % of total government revenue.**

**By 1990-91 that had declined to 5.7 % because of tax cuts for the oil companies.**

**Since being elected in 1991, the present provincial government has reduced the take from oil companies still further.**

**In our view there is significant room to increase the royalty and tax revenue from the resources that the people of Saskatchewan own and private companies exploit.**

**If this were done it could permit a sizable drop in personal income taxes on low and middle income Saskatchewan citizens.**

### Conclusion

**We gave this brief the name *Achieving Equity* because we wanted to emphasize the need for fairness in our personal income tax system. But we also had in mind the concept of ownership. If our tax system is made fair most people will be more inclined to regard it as something in which they have a stake, and a responsibility to support.**

**That is not the case now, but it could be.**

**More than simplicity, or transparency, or competitiveness or any of the other aims that may be urged on the Review Committee, we believe fairness must be your primary objective. And the best means of achieving that is to ask those in society who can best afford to pay for our shared services to begin to pay their fair share.**

**We wish the Review Committee well in composing its recommendations to government.**

**If we can be of any further assistance you have only to ask.**

## Recommendations

We urge the Review Committee to consider the following specific proposals –

- That taxes be regarded as a positive element in any civilized society.
- That no dramatic tax cut be implemented because it would have a very adverse impact on essential services.
- That ability to pay be the primary consideration in any adjustments to tax brackets and rates.
- That personal income taxes be raised for high income earners and reduced for the working poor and other lower income earners.
- That no downward adjustment in the personal income tax be undertaken if it results in increases to the sales tax or other regressive taxes.
- That any reform of the provincial income tax system avoid as much as possible any similarities to the badly flawed federal tax “reform” initiatives of 1988.
- That the province strongly lobby the federal government to implement significantly more progressivity in the national income tax structure.
- That Saskatchewan de-link its income tax system from the federal structure if that is the only means of achieving greater progressivity.
- That no single rate flat tax be instituted.
- That a capital gains tax on the sale of stock, property and other assets be implemented.
- That the federal government be strongly urged to establish a tax on inheritances and gifts over a certain value.
- That a wealth tax be legislated amounting to 1 per cent annually on net worth over \$100,000.

- That the thresholds at which certain taxes, surtaxes, deductions, exemptions and tax credits take effect be adjusted to better reflect current realities.**
- That indexing of tax brackets be undertaken if it is decided there are administrative efficiencies to be gained.**
- That in implementing “tax expenditures” preference be given to diminishing, refundable tax credits over deductions and expenditures.**
- That the “tax mix” be shifted by reducing the take from individual taxpayers and returning to the level of mineral tax and resource royalties charged by the Blakeney government in the 1970s.**
- That the shameful tax avoidance, evasion, deferment and loopholes for the wealthy and corporations be ended.**

Submitted by the Saskatchewan Federation of Labour Executive Council

Barbara Byers, President

Larry Hubich, Treasurer

Wanda Bartlett, Recording Secretary

*Vice Presidents:*

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Dan Hayduk,	CEP
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Frank Mentes,	CUPE
George Britton,	CUPW
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Marlene Brown,	SUN
Bob Todd,	Construction Division
Maurice Werezak,	UFCW
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Joe Nistor,	USWA

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Doug Foote,  
Stacey Landin,  
Greta Pidwerbeski,  
Dale Sandeski,

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