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## CANADA

### CANADIAN TAX FOUNDATION

Michael Smart et Mark Stabile, « Tax Support for the Disabled in Canada: Economic Principles and Options for Reform », (2006) *Revue fiscale canadienne*, vol. 54, n° 2, pp. 407-425, 19 pages.

<http://www.ctf.ca/PDF/06ctj/06ctj2-smart.pdf>

#### Y a-t-il une équité fiscale pour les personnes handicapées?

● Les auteurs examinent le traitement fiscal réservé aux personnes handicapées au Canada, à la lumière des récentes propositions de réforme. Leur analyse montre les liens qui existent entre les mesures fiscales destinées aux personnes handicapées et le soutien du revenu aux personnes âgées. Ils montrent que le principe conventionnel de l'équité fiscale horizontale a des conséquences précises sur la conception d'un régime fiscal destiné aux personnes handicapées, incluant le niveau et le caractère remboursable des crédits d'impôt. Cependant, les auteurs reconnaissent aussi que la politique sociale suggère d'autres façons de cibler l'aide aux personnes handicapées dans le besoin. Ils appliquent ces principes à l'évaluation d'un certain nombre de propositions de réforme.

Benjamin Alarie et Matthew Sudak, « The Taxation of Strike Pay », (2006) *Revue fiscale canadienne*, vol. 54, n° 2, pp. 426-449, 24 pages.

<http://www.ctf.ca/PDF/06ctj/06ctj2-alarie.pdf>

#### Les allocations de grève devraient-elles être imposables au Canada, tout comme aux États-Unis?

● En 1990, dans l'arrêt *Fries c. Sa Majesté la Reine*, la Cour suprême du Canada a confirmé comme question de droit la pratique administrative de longue date de caractériser les allocations de grève comme un revenu non imposable compte tenu du fait qu'elles ne sont pas « un revenu [...] dont la source » au sens de l'alinéa 3a) de la Loi de l'impôt sur le revenu. Aux États-Unis, par contre, les allocations de grève sont généralement assujetties à l'impôt sur le revenu, conformément à l'approche plus inclusive de la définition du revenu qui prévaut en vertu de l'article 61 de l'Internal Revenue Code. L'article examine en détail cette différence de politique fiscale. Dans le processus, les auteurs examinent la position d'autres pays devant des enjeux semblables, élaborent ce que l'on peut inférer à partir des conséquences fiscales et économiques probables de ne pas imposer les allocations de grève, et suggèrent certaines idées de réforme à l'intention des décideurs politiques canadiens.

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## **INSTITUT C.D. HOWE**

Finn Poschmann, « Recalibrating the Federal Balance: Federal-Provincial Fiscal Priorities for 2006 and Beyond », *Backgrounder* n° 95, septembre 2006, 16 pages.

[http://www.cdhowe.org/pdf/backgrounder\\_95.pdf](http://www.cdhowe.org/pdf/backgrounder_95.pdf)

### **Un groupe de spécialistes propose des solutions au problème du déséquilibre fiscal.**

● The May 2, 2006, federal budget posed questions about fiscal priorities and the role of the federal and provincial governments. The response to those questions should include a package of tax, transfer, and regulatory reforms aimed at strengthening the economic union, with a focus on areas where the federal government is capable of acting while respecting its constitutional role.

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Jack M. Mintz, « The 2006 Tax Competitiveness Report: Proposals for Pro-Growth Tax Reform », *Commentary* n° 239, septembre 2006, 32 pages.

[http://www.cdhowe.org/pdf/commentary\\_239.pdf](http://www.cdhowe.org/pdf/commentary_239.pdf)

### **Propositions pour améliorer la compétitivité fiscale et encourager les investissements au Canada.**

● The 2006 Tax Competitiveness Report provides a window on how Canada's tax system ranks against the international competition. While the federal and provincial governments have made progress in reducing marginal income tax rates, the pace of tax reform has been slow, compared to some other developed countries, like Australia, Finland, Ireland and the Netherlands. Several Nordic countries have implemented significant reforms through "dual-income tax systems" that treat labour and investment income differently. Meanwhile, Canada's productivity growth has been slow, and so has income growth. In the years to come, achieving better growth may pose stiff challenges, as population aging begins to pinch labour markets, making capital investment all the more important. Canada will need to pay attention to its effective tax rate on investment. As this report shows, our marginal rate remains high, and stands at 8th highest among the 81 developed and developing economies we studied. This report therefore proposes a Pro-Growth Tax Reform plan that would improve how taxes treat people and their work effort, and how taxes treat savings and investment. Among other reforms, it proposes five immediate priorities:

- Lowering clawback rates for income-tested benefits to achieve lower marginal rates for low-income earners and seniors.
- Increasing the limits for contributions to pension and RRSP plans, most importantly raising the maximum age from 69 to 73 years and the earned income limit from 18 to 25 percent. Limits for deductions to RRSPs or a new Tax Pre-Paid Saving Plan would be increased from \$22,000 to \$32,000 by 2010.
- Increasing the tuition fee and education tax credit from about 23 to 40 percent and doubling the amounts transferred to a parent or eligible guardian.
- A further reduction in corporate income tax rates at federal level from 19 to 15 percent by 2010, as well as action to better match capital cost allowances and economic depreciation rates for assets.
- Removing the withholding tax on arm's length interest and, in the case of the US-Canada treaty, the withholding tax on non-arm's length interest. Further, provincial governments should aim to lower their marginal tax rates on work, saving and investment, particularly capital taxes on businesses and sales taxes on business intermediate purchases and capital goods. Both federal and provincial governments should also pursue base-broadening measures, such as removing ineffective tax credits, helping offset the revenue cost of tax relief.

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Duanjie Chen et Jack M. Mintz, « US Business Tax Reform Would Be Healthy for the World Economy », *E-brief*, 20 septembre 2006, 5 pages.

[http://www.cdhowe.org/pdf/ebrief\\_34.pdf](http://www.cdhowe.org/pdf/ebrief_34.pdf)

### **Les taux d'imposition corporatifs élevés aux États-Unis nuisent à l'économie mondiale.**

■ As Americans and the rest of world begin to fret about a possible US downturn affecting world economic growth, they should include in their list of concerns a US business tax system that is overly complex, inefficient and uncompetitive. The US

shares the spotlight with Argentina, Brazil, China, Germany and the Republic of Congo in having one of the highest effective tax rates on capital among 81 developed and developing countries. This tax burden is not only unhealthy for investment, but also eventually undermines US and, hence, world economic growth by slowing investment and deterring companies from adopting innovative technologies. In addition, there is clearly more to economic growth than tax rates on capital investment. Some countries that rank poorly on tax rates are attractive to investment; others that rank well are not. When other factors are deteriorating, however, as is the case with large current account deficits and a slowing economy, uncompetitive tax rates threaten growth in the world's most dynamic economy. Economic studies have shown that reductions in effective tax rates on capital could significantly improve capital formation (see Mintz 1995). The US is not the only large country that would benefit from tax reform. Clearly, Brazil, China, Russia and most of the G-7 countries should look at reducing tax rates and broadening tax bases to improve their tax systems. For the good of the world, the US and other large countries could help lead the way to greater global economic growth, which could well be a significant issue for 2007 as economies slow down.

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## **FRASER INSTITUTE**

Jason Clemens, Niels Veldhuis et Milagros Palacios, *Fiscal Balance, the GST, and Decentralization: An Opportunity for Reform*, 18 octobre 2006, 29 pages.

<http://www.fraserinstitute.ca/admin/books/files/FiscalBalanceGST.pdf>

### **Propositions de réforme du système fiscal canadien en vue de régler le déséquilibre fiscal.**

- The debate over the fiscal balance between the provinces and Ottawa is as old as the country itself. Over the last decade however, this debate has taken on heightened interest as Ottawa enjoyed increasing surpluses while the provinces generally struggled to provide the bulk of government programs while balancing their financial books. In addition, the last decade or so has seen the federal government increasingly active in areas of sole provincial responsibility. As such, there is increasing recognition of the need for a rebalancing of the Canadian federation. There is also a simultaneous realization of the need for a better tax system in Canada that will promote and encourage diligence, savings, investment, and entrepreneurship. Canada enjoys an historic opportunity today to concurrently rebalance the federation, improve the country's tax system, and inject much needed accountability into government programs. The first section of this publication provides an overview of cash transfers from Ottawa to the provinces along with an analysis of the level of provincial dependence on federal cash transfers. The second section outlines the need for rebalancing within the federation based on greater accountability. The final section gives the recommendations for reform.

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Mark Mullins, *Submission to The Honourable Jim Flaherty, Minister of Finance for Canada*, 18 octobre 2006, 20 pages.

<http://www.fraserinstitute.ca/admin/books/files/FlahertySubmission.pdf>

### **Le gouvernement fédéral doit réduire drastiquement les impôts et aborder le problème de la productivité dans le budget de 2007.**

- Canada faces a serious productivity and prosperity challenge. Internationally, Canada ranks 18th among 24 industrialized countries with average labour productivity growth of 1.5% over the past ten years. One of the primary reasons Canada's productivity and prosperity continues to lag is the disincentives for individuals and businesses to engage in productive activities. That is, Canada simply does not have an economic environment that promotes effective work, savings, investment, and risk taking. More specifically, our tax system punishes, rather than promotes, productive behaviour. This paper recommends that Canada decrease its reliance on the most damaging types of taxes—those on capital and income. To that end, the federal government should: (1) reduce the general corporate income-tax rate from 21.0% to 12.0%, accelerate the elimination of the corporate income surtax from 2008 to 2007, and commit itself to eliminating the capital tax on financial institutions; (2) reduce the personal income-tax rate from 15.5% to 15% for the lowest bracket, eliminate the middle two brackets, and reduce the top rate from 29% to 25% with the goal of moving toward a single-rate personal income tax; and, in addition, index personal income-tax thresholds to wage growth, rather than inflation; (3) eliminate the taxation of capital gains. While this tax relief represents a significant reduction in tax revenue, the net impact will in all likelihood be much lower once the supply-side impacts of the reductions are taken into consideration. The federal government should also broaden the tax base

by eliminating tax rebates, reductions, exemptions, and credits that reduce the tax burden for certain types of activities. Finally, the 2005/06 budget surplus of \$13.2 billion (Canada, Dep't of Finance, 2006a), the \$1 billion in savings recently found by the Treasury Board, and wasteful spending by the federal government (Clemens et al., 2005) should provide ample fiscal room to fund the suggested tax relief.

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## ÉTATS-UNIS

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### U.S. DEPARTMENT OF TREASURY

Office of Tax Analysis, *A Dynamic Analysis of Permanent Extension of the President's Tax Relief*, 25 juillet 2006, 30 pages.

<http://www.treas.gov/press/releases/reports/treasurydynamicanalysisreporjjuly252006.pdf>

#### **Les baisses d'impôt devraient être rendues permanentes car elles auraient un effet bénéfique à long terme sur l'économie.**

■ This Report presents a detailed description of Treasury's dynamic analysis of the President's proposal to permanently extend the tax relief provisions enacted in 2001 and 2003 that are currently set to expire at the end of 2010. The purpose of the report is to provide a more in-depth, transparent understanding of dynamic analysis, while also illustrating the positive contributions the tax relief, together with spending reductions, can be expected to continue to make to the U.S. economy. In addition, the analysis shows the importance of making the tax provisions permanent for the U.S. economy's long-term economic growth. Treasury's dynamic analysis of the President's tax relief indicates that making the tax relief permanent can be expected to increase the level of annual output (i.e., national income) ultimately by about 0.7 percent. The analysis reveals that the long-run effects of these policies depend crucially on whether they are financed by lower spending or higher taxes in the future and are sensitive to assumptions on underlying parameters. The analysis presented here suggests these policies will result in substantially more economic activity if they are financed by a future reduction in government spending than if they are financed by future tax increases. If the tax relief is financed by future tax increases – that is, if the aggregate amount of tax relief is temporary – then it may result in lower output in the long run.

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Office of Tax Policy, *A Comprehensive Strategy for Reducing the Tax Gap*, 26 septembre 2006, 18 pages.

<http://www.treas.gov/press/releases/reports/otptaxgapstrategy%20final.pdf>

#### **La stratégie à long terme du gouvernement américain afin de réduire les impôts non perçus.**

■ In fiscal year 2005, Federal receipts totaled over \$2.2 trillion. The vast majority of these receipts is collected through our voluntary compliance system, under which taxpayers report and pay their taxes with no direct enforcement and minimal interaction with the government. In 2001, the compliance rate was over 86 percent. Nevertheless, an unacceptably large amount of the tax that should be paid every year is not, requiring compliant taxpayers to make up for the shortfall and giving rise to the "tax gap." This document outlines the Administration's aggressive strategy for addressing the tax gap. Four key principles guided the development of this strategy. First, unintentional taxpayer errors and intentional taxpayer evasion should both be addressed. Second, sources of noncompliance should be targeted with specificity. Third, enforcement activities should be combined with a commitment to taxpayer service. Fourth, policy positions and compliance proposals should be sensitive to taxpayer rights and maintain an appropriate balance between enforcement activity and imposition of taxpayer burden. These principles point to the need for a comprehensive, integrated, multi-year strategy to reduce the tax gap. Our practical and effective overall strategy includes the following seven components: reduce opportunities for evasion; make a multi-year commitment to research; continue improvements in information technology; improve compliance activities; enhance taxpayer service; reform and simplify the tax law; coordinate with partners and stakeholders.

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## **TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)**

Lily L. Batchelder, Fred T. Goldberg, Jr., et Peter R. Orszag, « Reforming Tax Incentives into Uniform Refundable Tax Credits », *Policy Brief* n° 156, août 2006, 8 pages.

[http://www.taxpolicycenter.org/UploadedPDF/1001020\\_reforming\\_tax\\_incentives.pdf](http://www.taxpolicycenter.org/UploadedPDF/1001020_reforming_tax_incentives.pdf)

### **Proposition visant à remplacer plusieurs déductions existantes par des crédits d'impôt remboursables.**

● The federal tax code provides about \$500 billion each year in incentives intended to encourage socially-valued activities, including homeownership, charitable contributions, health insurance, and education. The vast majority of these incentives operate through deductions or other approaches that link the size of the tax break to a household's marginal tax bracket, which means that higher-income taxpayers receive larger incentives than lower-income taxpayers. Such an approach is often appropriate for provisions, such as deductions for business expenses, designed to measure income or ability to pay. But such an approach for incentives intended to promote socially-valued activities excludes more than a third of America, and misses an important opportunity to increase efficiency and economic growth. We propose a dramatic change in how the government provides these tax incentives, which could be done on a revenue-neutral basis. Under our proposal, the default for all tax incentives intended to promote socially-beneficial behavior would be a uniform refundable tax credit, which would be available to qualifying households even if they owe no income tax. These tax credits would provide a much more even and widespread motivation for socially-valued behavior than the current set of tax incentives, and could help smooth out fluctuations in household income and macroeconomic demand, all of which would improve economic efficiency.

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## **URBAN INSTITUTE**

Leonard E. Burman, William G. Gale et Matthew Hall, *The Effects of the Economic Growth and Tax Relief Reconciliation Act of 2001 On Retirement Savings and Income Security: Final Report*, 7 septembre 2006, 64 pages.

[http://www.urban.org/UploadedPDF/411361\\_tax\\_relief\\_act.pdf](http://www.urban.org/UploadedPDF/411361_tax_relief_act.pdf)

### **Rapport sur les effets du *Economic Growth and Tax Relief Reconciliation Act of 2001* sur les épargnes et les revenus des contribuables américains.**

● This report examines the economic and distributional effects of changes made to retirement tax incentives by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). We augment the Tax Policy Center microsimulation tax model with information about saving from the Survey of Consumer Finances. Based on that model, we estimate that although EGTRRA provided some additional tax benefits for middle-income households, the benefits were skewed in favor of those with high incomes, and there were no benefits for those with low incomes. Better targeted policy options exist. We also estimate that when the effect on the deficit is considered, the policies are likely to reduce national saving by as much as 1 percent of GDP.

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Barbara Butrica, Richard W. Johnson, Karen E. Smith et C. Eugene Steuerle, *The Implicit Tax on Work at Older Ages*, 14 septembre 2006, 24 pages.

[http://www.urban.org/UploadedPDF/1001021\\_implicit\\_tax.pdf](http://www.urban.org/UploadedPDF/1001021_implicit_tax.pdf)

### **Les effets du taux implicite d'imposition sur les contribuables ayant atteint l'âge de la retraite qui voudraient demeurer sur le marché du travail.**

● Encouraging work at older ages is a crucial policy goal for an aging society, but many features of the benefits and tax system discourage work. This study computes the implicit tax rate on work at older ages, broadly defined to include standard income

and payroll taxes as well as changes in future Social Security benefits, employer-provided pension benefits, and health benefits associated with an additional year of employment. The results show that the implicit tax rate on work increases rapidly with age, rising from 14 percent at age 55 for a typical man to nearly 50 percent at age 70.

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## **CENTER ON BUDGET AND POLICY PRIORITIES**

Robert Greenstein et Isaac Shapiro, *Putting Their Cards on the Table: Senate Budget Bill Indicates Intention to Pay for Tax Cuts by Sweeping Cuts in Programs for Middle- and Low-Income Households*, 2 août 2006, 8 pages.

<http://www.cbpp.org/8-2-06tax.pdf>

### **Le financement à long terme des baisses d'impôt pourrait entraîner des coupures dans les programmes sociaux.**

● A new Treasury analysis acknowledges that the recent tax cuts, if made permanent, eventually must be paid for. Legislation approved by the Senate Budget Committee would effectively do that. While the legislation will not be enacted this year, it offers what Investor's Business Daily has called a "vision statement" for how to extend the tax cuts and address deficits. The Senate bill would impose austere discretionary funding caps that would lead to deep cuts in domestic discretionary programs (unless Congress refused to honor the President's defense requests). It also would impose annual deficit targets and require cuts in entitlement programs if those targets were not met. It would impose no fiscal restraints on new or existing tax cuts. If the tax cuts are extended, entitlement programs would have to be cut \$206 billion a year by 2012. If these savings were achieved through the bill's automatic entitlement cuts, there would be deep cuts in everything from Medicare and veterans disability compensation to school lunches and assistance for the elderly and disabled poor. Yet the bill's deficit target in 2012 would be met without such budget cuts if the tax cuts were not extended or were financed through revenue-raising measures. Essentially, the bill charts a course under which the bill's severe domestic program cuts would be used to pay for the tax cuts, rather than to reduce deficits. The tax cuts are tilted toward the most well-off. The budget cuts would hit low- and middle-income households hardest. As a result, most Americans would end up net losers under the "vision" that the Senate bill represents.

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Jason Furman, *A Short Guide to Dynamic Scoring*, 24 août 2006, 14 pages.

<http://www.cbpp.org/7-12-06bud2.pdf>

### **L'impact positif ou négatif des réductions d'impôt sur l'économie dépend de la manière dont elles sont financées.**

● In recent years, official scorekeepers and academic researchers have devoted increased attention to the macroeconomic effects of tax cuts. The Treasury also conducted a "dynamic analysis" of the President's tax cuts that was included in this year's Mid-Session Review of the budget as well as in a separate Treasury report. The results of much of this work indicate that tax cuts can have positive or negative effects on the economy, with the "sign" of the effects depending on a number of variables, the most important of which is whether and how the tax cuts are paid for. The Congressional Budget Office, the Joint Committee on Taxation (JCT), and academic researchers have all found that tax cuts that are not accompanied by offsetting revenue increases or spending reductions — and are financed by borrowing instead — can harm the economy over the long term. The research, including the Administration's own analysis, also indicates that even if tax cuts are paid for, the economic benefits generally are relatively modest, with any increased revenues that result from stronger economic growth offsetting only a small fraction of what conventional cost estimates indicate the tax cuts will cost.

## INSTITUTE FOR FISCAL STUDIES

Alan J. Auerbach, *The Future of Capital Income Taxation*, 4 septembre 2006, 30 pages.

<http://www.ifs.org.uk/conferences/auerbach06.pdf>

### **L'impôt sur le revenu a-t-il un avenir, ou devrait-il être remplacé par un impôt sur la consommation?**

■ A declining number of economists see a future for capital income taxation. We have accumulated many good reasons to be disenchanted with the income tax, and the case for the consumption expenditure tax is not easily dismissed. Indeed, the case against capital income taxation is stronger now than before, given the difficulty of collecting capital income taxes in a world of financial innovation and capital mobility. But capital income taxes are still with us, and it is useful to consider why this is so, and what role capital income taxes might play in a world with increasingly integrated capital markets. Explaining why an individual country might still seek to collect capital income taxes is difficult, but I feel particularly well suited to the task. I will organize my comments around several facts about the state of capital income taxation today. After presenting these facts, I will consider what they suggest about the future of capital income taxation. Ultimately, I conclude that capital income taxes will remain and that much productive discussion remains about what form they should take.

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Stuart Adam, Mike Brewer et Andrew Shephard, *The poverty trade-off: work incentives and income redistribution in Britain*, 4 octobre 2006, 64 pages.

<http://www.jrf.org.uk/bookshop/eBooks/1590-poverty-benefits-taxation.pdf>

### **L'effet contradictoire des paiements de redistribution des revenus et des mesures d'incitation au travail.**

■ If you offer someone money on condition that they have a particular characteristic, you give them an incentive to acquire or keep that characteristic. That is the fundamental source of the trade-off between income redistribution and work incentives that confronts all governments with a dilemma. Concern for poverty or inequality motivates governments to want to redistribute income, but providing benefits on the basis of low income reduces the incentive for people on low incomes to work themselves out of that position (over and above additional disadvantages of means-tested benefits such as stigmatising recipients, requiring burdensome form-filling and achieving less than full coverage among the entitled population). Similarly, cutting taxes on higher incomes encourages people to work to increase their income, but leaves behind those who do not do so. Thus the two main ways for a government to help people with low incomes - providing them with support directly and encouraging them to earn more themselves - are in headon conflict with each other. How best to deal with this conflict has long been one of the central questions facing academic economists and economic policy makers. In this project, therefore, we estimate only the direct effects of policies on incomes and on work incentives; we ignore any effect that people's responses to these changed work incentives might have on incomes. As a result, we cannot judge whether, for example, the weakening of work incentives caused by a particular redistributive policy will draw more people into poverty than the redistribution itself lifts out. This report aims to illuminate the trade-off between work incentives and redistribution, not to predict the ultimate outcomes associated with policy choices or assess their desirability.

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## INTERNATIONAL

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Centre de politique et d'administration fiscales, *Projet de l'OCDE sur les pratiques fiscales dommageables : Mise à jour 2006 sur le progrès dans les pays membres*, septembre 2006, 6 pages.

<http://www.oecd.org/dataoecd/1/16/37446444.pdf>

### **Compte rendu des améliorations apportées aux pratiques fiscales dommageables des pays membres de l'OCDE depuis les deux dernières années.**

● L'OCDE a publié un rapport sur les progrès effectués en matière de suppression des pratiques fiscales dommageables dans les pays de l'OCDE. Le rapport fait suite au rapport d'étape 2004 par une mise à jour de l'évaluation des régimes fiscaux préférentiels dans les pays de l'OCDE, régimes identifiés comme potentiellement dommageables dans le rapport 2000 intitulé "Vers une coopération fiscale globale". Paolo Ciocca, Président du Comité des Affaires Fiscales de l'OCDE, a pris note des progrès réalisés. "Les pays de l'OCDE se sont lancés dans une entreprise délicate en démarrant les travaux de repérage des pratiques fiscales dommageables et ce rapport reflète le succès que nous avons remporté en apportant ces changements. En 2000, nous avons identifié 47 régimes fiscaux potentiellement dommageables dans les pays de l'OCDE. Sur ces 47, 19 régimes ont été abolis, 14 ont été transformés de manière à supprimer leurs caractéristiques potentiellement dommageables, 13 ne l'étaient en fait pas et un seul d'entre eux a été défini comme étant dommageable. Ce rapport, ainsi que le rapport récemment publié par le forum fiscal mondial de l'OCDE sur la transparence et les pratiques d'échange de renseignements dans 82 pays, montre que de réels progrès ont été accomplis concernant l'approche des pratiques fiscales dommageables. D'autres travaux seront nécessaires à la mise en œuvre des normes que nous avons instituées de manière à ce que les réglementations fiscales nationales soient appliquées équitablement et efficacement dans les petits aussi bien que les grands pays. J'espère que des progrès plus rapides seront réalisés dans ce domaine."

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